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Merchants Accompts,

In the true

Italian Method, &c.

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Merchants Accompts,

In the true

Italian Method,

Containing

RULES

Founded upon

Rational Principles,

And Approved of by

PRACTICE,

For the Stating all ſorts of

ACCOMPTS.

ALSO

EXAMPLES

FOR THE

Exerciſe of thoſe RULES;

Deſign'd for the Imployment of the Author's Scholars at their Leiſure Hours.

By CHARLES SNELL Maſter of the *Free-Writing-School* in *Foſter-Lane*, with whom for Expedition in their Learning Youth may Board.

LONDON:

Printed for *J. Place* at *Furnivals Inn-Gate* in *Holborn*, MDCCI.

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PREFACE.

THE Queſtions *or* Examples *for the Exerciſe of the following Rules, whereby the moſt difficult part of Book-keeping may be learn'd, are ſeverally ſtated,* ſtep *by* ſtep *in their following Ledgers, with Blanks for the* Stile, *or manner of Expreſſion; and likewiſe for the* Figures: *Deſign'd to oblige the Learner to* conſult *the Rules for his Direction in their filling up, and by that Means to* fix them ſo in his Memory, *as to enable him to State any manner of Accompt: In which Ledgers he will find that thoſe* Lines *are figured, which produce the* Anſwers *to the Queſtions, and the* Profit *or* Loſs; *to ſerve him as a* Teſt *whereby to verify his Entries.*

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OBSERVATIONS

UPON THE

Journal, Caſh-Book, Book of Trade-Charges, Invoice-Book, Factory-Book, and Ledger.

The Heads of a Journal Entrance.

1. THE *Date*, viz. Day of the Month, Month, and Year.
2. *The Debtor*, viz. The Perſon, Accompt, Thing, or Deſign to be Charged.
3. *The Creditor*, viz. The Perſon, Accompt, Thing, or Deſign to be Diſcharged, or to have Credit.
4. *The Sum of the Article*, (in Words at length, if thought convenient, or,) *in Figures.*
5. *The Reaſon* why ſuch Perſon, Accompt, Thing, or Deſign is Debtor: as, being *for ſuch a Quantity of Goods, of ſuch Mark or Number Bought, or Sold; Received in, Deliver'd, or Sent out; for Work done; for Coſt, Charges, After-Charges, or Net Proceed of Goods; for ſuch Part, or Parts in a Company Deſign, or in Produce of Goods Sold? for Notes, Bills, or Orders Received, or Given; for Intereſt, Commiſſion,*

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miſſion, or Poſtage of Letters; *for Diſcompts; Abatements, or Allowances on Prompt Payment*; *for Gain, or Loſs made upon Accompts*; or the like.

6. *The Conditions* of ſuch Negotiations; as, whether *for Ready-Mony, at Time*; *Part Mony, and Part at Time, or the like.*
7. And Laſtly, *The Sum* in Figures, in the Mony-Lines.

Note, That every Journal Parcel contains at leaſt *one Debtor*, and *one Creditor*; (but ſometimes more than one) and muſt be poſted to two ſeveral Accompts in your Ledger; *viz.* to the *Debit* of the Debtor's Accompt, and to the *Credit* of the Creditor's Accompt; for which Reaſon this *Italian way of Book-keeping*, is alſo called, *Book-keeping by Double Entry.*

The Manner of Poſting a Journal Parcel into your Ledger.

Firſt, Find out by your Alphabet that Accompt upon your Ledger, (if it be already open'd, but if not, you muſt open an Accompt for it,) which in your Journal Parcel is ſaid to be *Debtor*; and having enter'd the *Date* upon the *Debtor ſide* thereof, write,

To, (next mention the Title of the Accompt, which is Creditor in your Journal Parcel;) then ſo much of the Reaſon of the Article, as may be comprehended in *one Line*, and be *Good Senſe*; And if it be an Accompt of *Goods*, expreſs the *Quantity in an inner Column*, placing a

Figure

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Figure between the two Lines, juſt before the Mony-Lines, to direct to the Folio of the Ledger, where ſuch *Creditor's Accompts ſtands*, and in the Mony-Lines, the Sum in Figures.

Then find out that Accompt in your Ledger, if already open'd as before, which in your Journal Parcel is ſaid to be *Creditor*; and having enter'd the *Date* upon the *Creditor ſide* thereof, write,

By, (next mention the Title of the Accompt, which is Debtor in your Journal Parcel,) then that Part of the Reaſon of the Article which was not expreſs'd upon the Debtor Accompt; And if it be an Accompt of *Goods*, expreſs the *Quantity* in an *inner Column*, placing a *Figure* between the two Lines, juſt before the Mony-Lines, to direct to the Folio of the Ledger, where ſuch *Debtor's Accompt ſtands*, and in the Mony-Lines the Sum in Figures.

The Manner of Poſting your Caſh-Book into your Ledger.

Turn to *each* of thoſe Accompts in your Ledger, (if already open'd as before,) *To which* it is ſaid in your Caſh-Book, that your *Caſh is Debtor*; and having enter'd the *Date* of each Receipt, upon the *Creditor ſides* of the ſaid Accompts, *give thoſe Accompts Credit*; by Writing upon each of them, as follows,

By Caſh, Received, &c.

And make the Accompt of *Caſh*, in your Ledger, DEBTOR *to thoſe ſeveral Accompts*, for

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the amount of all the Mony, or for the particular Sums *Received* that Month.

Then Turn to *each* of those Accompts in your Ledger, if (as before said,) already open'd, *By which* it is said in your Cash-Book, that your *Cash is Creditor*; and having enter'd the *Date* of each Payment upon the *Debtor sides* of the said Accompts, *Debit those Accompts*; by writing upon each of them, as follows,

To Cash, Paid, &c.

And make the Accompt of *Cash*, in your Ledger, CREDITOR *By those several Accompts*, for the amount of all the Mony, or for the particular Sums *Paid* that Month.

The *Book of Trade-Charges*, *Invoice-Book*, and *Factory-Book*, are purely Copying; and the *Ledger* is form'd from the *Journal*, and *Cash-Book*.

RULES

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RULES
FOR
BOOK-KEEPING,
According to the true
Italian Manner:
NOW IN
GENERAL USE.

Merchants Accompts.

IS that Method of Book-keeping, which making *Reaſon* its Guide, admits of no Entrance but what is *Truth* and *Reaſonable.*

From whence follows, that in Accompt Books where *this Method*, or, *true Italian way* is to be obſerv'd, you muſt not *Debit*, or *Charge*, any Accompt with more or leſs than it is *rationally*, and *truely chargeable with*;

Nor give any Accompt *Credit*, or *Diſcharge*, for more or leſs than it *rationally*, and *truly ought to have.*

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The *Accompts* in your Ledger may be consider'd under the following Division.

I. *Accompts of Men.*
To write on the *one side* what such Men are *rationally* and *truly* chargeable with.
On the *other side* a *rational* and *true* discharge.

II. ——*Of Mony.*
To write on the *one side* the Mony *really* Received,
And on the *other side* the Mony *really* Paid.

III. ——*Of Goods.*
To write on the *one side* the Goods Received in, their Charge, and what is *rationally* chargeable thereon.
And on the *other side*, the disposal thereof, and the produce.

IV. ——*Of Designs.*
To write on the *one side*, what such Design is *rationally* chargeable with;
And on the *other side*, a *rational* Accompt of the disposal of such Charge, and the produce.

Directions for the Entrance of your Inventory, when you begin Accompts.

For your *Ready Mony*, make *Cash Debtor to Stock.*
For your *Merchandise*, make *Merchandise in general, or each particular sort, Debtor to Stock.*
For *what is due to you upon any particular Design*, make *such Design, Debtor to Stock.*
For *Persons that owe you Mony*, make *such Persons particularly Debtor to Stock.*

And

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after the true Italian Manner.

And for the *Perſons to whom, and the Deſigns upon which, you owe Mony*, make *Stock Debtor to ſuch Perſons, and to ſuch Deſigns particularly.*

A General Rule.

That Accompt *unto which any thing comes*, or, *upon Accompt of which any thing goes out*, is to be charged for it *Debtor.*

That Accompt *from whence it comes*, is to be diſcharged of it *Creditor.*

Receipts.

1. When you Receive Mony of any Perſon who already ſtands Debtor for it upon your Ledger, or when you receive Mony of another upon his Accompt, or by his order, you enter it on the Debtor ſide of your Caſh-Book, as follows,

   To A-- B--, (viz. the Perſon who already ſtands Debtor for it upon your Ledger,) then the other neceſſary Circumſtances of the Article.

2. When you Receive Mony of any Perſon, or by the Order of any Perſon, not for a Debt due to you, but only to keep in your Hands till further Order from the Proprietor, you enter it on the Debtor ſide of your Caſh-Book, as follows,

   To Caſh Accompt of A-- B--, (viz. the Proprietor.)

3. When you Receive Mony upon Houſe Affairs, as ſuppoſe for the Board of any Perſon, you enter it on Debtor ſide of your Caſh-Book, as follows,

   To Houſe Expences, Received of A-- B--, &c.

4. When you Receive Mony being a Gift to you, you enter it on Debtor ſide of your Caſh-Book, as follows,

To

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To Profit and Loſs, &c.

5. When your Caſh is increaſed by the Sale of Dollars, Guineas, Piſtoles, or any other Coin, received in at one price, and delivered, ſold out, or paid away at another, you enter that increaſe of your Caſh in your Caſh-Book, on the Debtor ſide, as follows,

To Profit and Loſs, gain'd upon the Sale of ſo many Dollars, Guineas, Piſtols, or the like.

6. Note, If your Caſh be decreaſed by ſuch means, the Entrance in your Caſh-Book muſt be the direct contrary to the foregoing.

7. When you Receive Mony upon a Wager, you enter it in your Caſh-Book, on Debtor ſide, as follows,

To Profit and Loſs, received upon a Wager with A-- B--, &c.

8. Note, If you pay Mony upon ſuch Accompt, the Entrance in your Caſh-Book muſt be the direct contrary to the foregoing.

9. When you Receive Intereſt of any Perſon for Mony ſtill to continue in his Hands, you firſt charge the ſaid Perſon, if not already done, in a Journal Parcel for the ſaid Intereſt; as follows,

A-- B--, Debtor to Profit and Loſs, &c. and then you enter the Receipt of the ſaid Intereſt on the Debtor ſide of your Caſh-Book, *viz.*

To A--B--, Received of him for Intereſt, &c. When you pay Intereſt, the Entrances are juſt contrary.

10. When you Borrow and Receive Mony at Intereſt, you enter it on the Debtor ſide of your Caſh-Book, as follows,

To A-- B--, (*viz.* the Perſon of whom you Borrow,) *&c.* And for the Intereſt for any certain time you make a Journal Entrance, as follows,

Profit

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Profit and Loſs Debtor to A-- B--, (viz. the Perſon of whom borrowed for ſuch Intereſt,) *&c.* And if you pay any Charges thereon, as Procuration, Expences, Mony to the Scrivener, or the like, you enter the ſame in your Book of Trade Charges.

Receipts (of Debts due to you,) by Bills upon others.

11. When you Receive of one who is Debtor on your Ledger, a Bill upon another Perſon in full Payment, or in part, and that the ſame be accepted, you enter it in your Journal, *viz.*

A-- B--, (viz. the Perſon by whom the Bill is payable,) *Debtor to C-- D--*, (viz. the Perſon who was Debtor on your Ledger.) *&c.*

Payments.

12. When you Pay Mony into the Hands of your Goldſmith to keep for you, or to any other Perſon at Intereſt, or to, or upon Accompt of a Perſon who already ſtands Creditor upon your Ledger, or when you lend Mony, you enter it on the Creditor ſide of your Caſh-Book, as follows,

By A-- B--, (viz. the Perſon into whoſe Hands you pay the Mony to keep for you, or at Intereſt, or that already ſtands Creditor for it on your Ledger, or to whom you lend the Mony,) *&c.*

13. When you pay Mony for Poſtage of Letters, Charges upon Goods, or upon Accompts for which you open no particular Title in your Ledger, any other than that of Trade Charges, you enter it in your Book of Trade Charges, as follows,

Paid

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Paid for Cuſtom, Freight, Primage, Lyterage, Cartage, Porters, Poſtage of Letters, or the like.

Note, That if any of theſe Charges are on Goods in Company, you make a Journal Entrance, as follows,

Such Merchandiſe in Company Debtor to Trade Charges, &c.

Or, If they are on Goods in Commiſſion, you make a Journal Entrance, as follows,

A-- B--, (viz. The Perſon upon whoſe Goods you pay the ſaid Charges, *or ſuch Goods, Accompt of A-- B--) Debtor to Trade Charges*, &c.

14. When you Pay Mony on Houſe Affairs, you enter it on Creditor ſide of your Caſh-Book, as follows,

By Houſe Expences, &c.

15. When you Pay Mony for Apparel, Pocket Expences, or ſuch like Accompts, you enter it on Creditor ſide of your Caſh-Book, as follows,

By Profit and Loſs, Paid for, &c.

16. When you Pay Mony to the Perſon, or Order of the Perſon, or upon Accompt of the Perſon whoſe Caſh you keep, you enter it on the Creditor ſide of your Caſh-Book, as follows,

By Caſh Accompt of A-- B--, (*viz.* the Perſon whoſe Caſh you keep,) *Paid*, &c.

17. When you Pay the Premio for the Inſurance of any Sum upon a Voyage, you enter that Payment on the Creditor ſide of your Caſh-Book, *viz.*

By Voyage to, &c. Paid, &c. Note, If the Voyage be in Partnerſhip, you charge your Partner for his ſhare in a Journal Entry, as follows,

A-- B--, (viz. the Partner in the ſaid Voyage,) *Debtor to Voyage to &c.* for his ſhare of ditto Payment.

18. When you Pay Mony to any Perſon that does not ſtand Creditor for it on your Ledger, as

to

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to a Broker, or the like, you enter that Payment in your Book of Trade Charges, as follows,

Paid A-- B--, &c.

19. When you preſent any one with Mony, or with any other thing for which you pay Mony, you enter that Payment on the Creditor ſide of your Caſh-Book, as follows,

By Profit and Loſs, &c.

Payments of Debts (due by you,) by Aſſignment.

20. When you pay any Perſon that ſtands Creditor on your Ledger, by an Aſſignment upon any other that ſtands Debtor upon your Ledger, you make a Journal Entrance, as follows,

A-- B--, (viz. the Perſon that ſtood Creditor on your Ledger,) *Debtor to C-- D--*, viz. the Perſon that ſtood Debtor on your Ledger.

Buyings.

21. When you Buy Goods, you make a Journal Entry of them, as follows,

Merchandiſe in General, or ſuch Merchandiſe in particular, Debtor to A-- B--, (viz. the Perſon of whom you Buy them,) *for, &c.* And if they be in Company; Such *Merchandiſe in Company Debtor to A-- B--*, (viz. the Perſon of whom bought for the whole amount if you oblige your ſelf for the ſame.) And in another Journal Entrance you Charge your Partner for his Share therein, as follows, *C-- D--, Debtor to ſuch Merchandiſe in Company*, for his ſhare therein.

22. But

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22. But if the Goods you Buy be for Accompt of another you Journaliſe them, as follows,

A-- B--, (viz. the Perſon for whoſe Accompt you Buy them, *or ſuch Merchandiſe Accompt of A-- B--,*) *Debtor to C-- D--,* (viz. the Perſon of whom you Buy them,) *for &c.*

Sales.

23. When you Sell Goods, you make a Journal Entry of them, *viz.*

A-- B--, (viz. the Perſon to whom you ſell them,) *Debtor to Merchandiſe in General, or ſuch Merchandiſe in particular, for, &c.* And if they be in Company, *A-- B--,* (viz. the Perſon to whom ſold,) *Debtor to ſuch Merchandiſe in Company* for the whole ſale, if you oblige your ſelf to make good the ſame to the Company.

24. But if the Goods you ſell be for Accompt of another you Journaliſe them, as follows,

A-- B--, (viz. the Perſon to whom you ſell them,) *Debtor to C-- D--,* viz. the Perſon whoſe Goods they were that you Sold, *or to Merchandiſe Accompt of C-- D--.*

Exports.

25. When you Ship off Goods, you enter the Charges you pay thereon, in your Book of Trade Charges, and make an Invoice of the ſaid Goods, and the Charges thereon, and enter a Copy of the ſame in your Invoice Book; then you make a Journal Entrance of the ſaid Invoice, as follows,

Voyage to (mentioning the place,) *conſign'd to* (mentioning the Perſon,) *Debtor to ſeveral Ac-*

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compts l. s. d. (viz. the whole amount of the Invoice,) *as per particulars in Invoice Book, Folio (.) viz.*

To Merchandiſe in General, or ſuch Merchandiſe in particular, (for the amount of the Goods you ſhip off) and,

To Trade Charges, (for the Charges thereon,) *as per Book thereof Folio (.)*

26. Note, If the Voyage be in Partnerſhip between you and ſome other, you charge your Partner for his Share in another Journal Parcel, as follows,

A-- B--, (viz. your Partner) *Debtor to Voyage to, &c,* for his Share,

And Note alſo, That if the Goods are in Commiſſion, you muſt (inſtead of the Voyage) make *A-- B--,* (viz. the Perſon upon whoſe Accompt, if not already charged to the ſame) *Debtor to Merchandiſe in General, or ſuch Merchandiſe in particular,* for the Goods, and *To Trade Charges* for the Charges.

Accompts concerning Exports.

27. When you Receive from your Factor an Accompt of the Sales of Goods formerly ſent him, you make a Journal Entrance, as follows,

A-- B--, (viz. your Factor at ſuch a place,) *Debtor to Voyage to, &c.* for the net proceed of the Goods by him ſold.

28. But if the Goods were in Partnerſhip, you Journaliſe the net proceed, as follows,

A-- B--, (viz. your Factor, at ſuch a place,) *Debtor to ſeveral Accompts for the net proceed, viz.*

To C-- D--, viz. your Partner, for his Share in the Net proceed, And

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To Voyage to, &c. for your Part in the Net proceed.

29. But if the net proceed of the ſaid Goods in Partnerſhip, be to be return'd in Merchandiſe, for Accompt of your Self and Partner, you do not then give your Partner Credit for his Share in the net proceed, but refer it till the Concluſion of the Sale of the ſaid Returns, and only Journaliſe your own Share, as follows,

A— B—, (viz. your Factor, at ſuch a Place,) *Debtor to Voyage to, &c.* for your part of the net proceed of the ſaid Voyage.

Remittances.

30. If your Factor Remits you the net proceed of Goods (by him ſold,) by Bill of Exchange, and deducts Commiſſion of the ſaid Remittance, you enter the ſaid deduction in your Journal, as follows,

Voyage to, &c. Debtor to A— B—, viz. your Factor at ſuch a place, for his Commiſſion of the ſaid Remittance.

31. And for the Remittance when the Bill is accepted, you Journaliſe it, as follows,

Remittances, or *Bills of Exchange to Receive, Debtor to A— B—*, viz. the Perſon who Remits you by Bill of Exchange.

32. But if it were a Voyage in Partnerſhip, you Journaliſe the ſaid Commiſſion, as follows,

Several Accompts Debtor to A— B—, viz. your Factor at ſuch a place, as follows,

C— D—, viz. your Partner for his Share of Commiſſion, And

Voyage to, &c. for your Share of Ditto Commiſſion.

33. When

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33. When any one Remits you by Bills of Exchange to your Profit, you Journalise the same, as follows,

Remittances, or Bills of Exchange to Receive, Debtor to several Accompts, viz.

To A— B—, viz. the Person that Remits you, for the Sum you are to discharge him of, And

To Profit and Loss, for your Profit upon the said Remittance.

34. When you receive the Contents of the Bill Remitted you, you enter the Mony Received on the Debtor side of your Cash-Book, as follows,

To Remittances, &c. Received for such a Bill, &c.

35. But if you deliver the said Bill Remitted you, to your Goldsmith, and he Receives the Contents, you make an entry in your Journal, *viz.*

A— B—, (viz. your Goldsmith,) *Debtor to Remittances, &c.* Received by him for such a Bill.

36. When you Remit to any one by Bill of Exchange, you enter the Payment for the said Bill on the Creditor side of your Cash-Book, as follows,

By A— B—, Remitted him.

37. But if you Remit by Bill, furnish'd you by another, to whom you have not yet paid Mony for the Bill, you make a Journal Entrance, *viz.*

A— B—, (viz. the Person to whom you Remit,) *Debtor to C— D—*, viz. the Person who furnishes you with the Bill.

38. Or if you Remit by Bill upon your Correspondent, you Journalise it, *viz.*

A— B—, (viz. the Person to whom you Remit) *Debtor to C— D—*, viz. your Correspondent.

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Returns to you.

39. When you Receive from your Factor Goods in Return, you enter the Charges you pay at the Receipt, in your Book of Trade Charges, and make a Journal Entrance of Returns and Charges, as follows,

Merchandiſe in General, or, *ſuch Merchandiſe in particular Debtor to ſeveral Accompts*, viz.

To A— B—, (viz. your Factor at ſuch a place for prime Coſt and Charges with him,) *as per his Accompt*: And

To Trade Charges for the Charges by your ſelf at Receipt, *&c.* of the Returns.

40. But if the Goods Return'd you be for Accompt of your ſelf, and Partner, you make a Journal Entrance of them (after you have enter'd the Charges by you paid, into your Book of Trade Charges,) as follows,

Such Merchandiſe in Company with A— B—, (viz. your Partner,) *and your ſelf, Debtor to ſeveral Accompts, viz.*

To C— D—, viz. your Factor at ſuch a place, for your Share of Returns and Charges with your Factor, *as per his Accompt*, And

To Trade Charges (for the whole Charges paid by you, at the Receipt,) *&c.*

Cloſe of Factorage Accompts.

41. When you cloſe the Accompt of Return'd Goods by your Factors, (*viz.* ſuch wherein the Returns amounted to more than was due to you by your Factor,) you make a Journal Entrance, as follows,

Merchandiſe

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after the true Italian Manner.

Merchandiſe in General, or ſuch Merchandiſe in particular, Debtor to ſeveral Acccompts, viz.
To Trade Charges, for after Charges paid by you, Warehouſe-room, Commiſſion, *&c.* And
To A— B—, viz. your Factor at ſuch a place, for his Proportion in produce.

Imports.

42. When you Receive Goods, conſign'd to you to diſpoſe of for Accompt of another, you enter the Charges that you pay thereon in your Book of Trade Charges, and make a Journal Entrance of them, as follows,

A--B--, (viz. the Perſon upon whoſe Goods you pay the Charges, or, *ſuch Merchandiſe Accompt of A— B—*,) *Debtor to Trade Charges*, for the ſaid Charges.

Accompts concerning Imports.

43. When the Goods that you formerly Received from abroad, to ſell by Commiſſion, are ſold, you draw out an Accompt of the Sales thereof, and for your after Charges, Proviſion of Sales, and Poſtage of Letters, you make a Journal Parcel, as follows,

A— B—, (viz. the Perſon whoſe Goods they were, or, *ſuch Merchandiſe Accompt of A— B—*,) *Debtor to Trade Charges*, for after Charges, Commiſſion, *&c.*

Draughts.

44. When any one Draws upon you by Exchange payable at time, you Journaliſe the ſame, as follows,

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A— B—, (viz. the Perſon that Draws upon you,) *Debtor to Draughts*, or *Bills of Exchange to pay, &c.*

45. And when you Pay the ſaid Draught, you enter the Payment on the Creditor ſide of your Caſh-Book, as follows,

By Draughts, &c. Paid ſuch a Bill, *&c.*

46. But if the Draught was at ſight, and you Pay it, you enter the Payment on the Creditor ſide of your Caſh-Book, as follows,

By A— B—, (viz. the Perſon that Drew upon you,) *Paid his Bill, &c.*

47. When you Draw upon any one by Exchange, you enter the Mony you Receive for the Bill, upon the Debtor ſide of your Caſh-Book, as follows,

To A— B—, (viz. the Perſon upon whom you draw,) *Receiv'd, &c.*

48. But if you Receive not Mony for your Bill, you make a Journal Parcel, as follows,

A— B—, (viz. the Perſon to whom you furniſh the Bill,) *Debtor to C— D—*, viz. the Perſon upon whom you draw.

Returns by you.

49. When you ſhip off Goods in Return to your Imployer, you enter the Charges paid thereon, in your Book of Trade Charges, and make a Journal Parcel of the whole amount of the Goods, Charges, and your Commiſſion of Returns, as follows,

A— B—, (viz. your Principal or Imployer,) *Debtor to ſeveral Accompts*, viz.

To Merchandiſe in General, or *ſuch Merchandiſe in particular*, for their amount, And,

To

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To Trade Charges, for your Proviſion, and Charges thereon.

Diſcompts, or Rebates.

50. When any Perſon of whom you bought Goods allows you Diſcompt, or Abatement for Prompt Payment, Damage, or the like, you Journaliſe the ſame, as follows.

A— B—, (viz. the Perſon of whom you bought the Goods,) *Debtor to Merchandiſe in General*, or *ſuch Merchandiſe in particular*, for the Diſcompt, *&c.*

51. But if the Diſcompt be upon Goods bought by you in Commiſſion, you Journaliſe it, as follows,

A— B—, (viz. the Perſon of whom bought,) *Debtor to C— D—*, (viz. the Perſon for whoſe Accompt the Goods were bought, or *to ſuch Merchandiſe Accompt of C— D—*,) *&c.*

52. When you allow Diſcompt to any Perſon, to whom you ſold Goods, you enter it in your Journal, as follows,

Merchandiſe in General, or *ſuch Merchandiſe in particular*, *Debtor to A— B—*, viz. the Perſon to whom you ſold the Goods, for the Diſcompt.

53. But if the Diſcompt be upon Goods ſold in Commiſſion by you, the Entrance in your Journal is as follows,

A— B—, (viz. the Perſon whoſe Goods they were you ſold, or *ſuch Merchandiſe Accompt of A— B—*,) *Debtor to C— D—*, viz. the Perſon to whom they were ſold, for the Diſcompt.

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Debentures, or Draw-Backs.

54. When you draw back part of the Cuſtom paid formerly upon Merchandiſe Imported, and now Exported, you Journaliſe the ſaid Draw-Back, *viz.*

The Commiſſioners of the Cuſtoms Debtor (to Merchandiſe in General, for *ſuch Merchandiſe in Particular,* if upon your own Goods, but if upon Goods in Commiſſion, then,)

To A—— B——, (viz. the Perſon upon whoſe Goods the Draw-Back was made,) or *to ſuch Merchandiſe Accompt of A—— B——.*

Transfers.

55. When your Factor having Mony due to him upon his Accompt of Factorage Concerns, orders you to tranſport the Foot thereof to his Caſh-Accompt, you make a Journal Entrance, as follows,

A—— B——, (viz. your Factor at ſuch a place,) *Debtor to Caſh-Accompt of himſelf,* for the tranſfer'd Foot.

56. If any one who ſtands Debtor on your Ledger, gives you a Bond wherein himſelf and another are bound for the Principal due upon his Accompt, and Intereſt growing upon the ſaid Principal, till a certain time; you make a Journal Entrance for the ſaid Principal, and Intereſt, as follows,

A—— B——, (viz. the Perſon that ſtands Debtor upon your Ledger,) *and C—— D——,* (viz. the Perſon that is now by Bond bound with him,) *Debtor to A—— B——,* (viz the Perſon that ſtands ſingly Debtor upon your Ledger,)

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to discharge him upon that Accompt, and to charge him joyntly with *C—, D——*, for the Principal; And

To Profit and Loss, for the Interest.

Bills.

57. When a Work-man gives you in his Bill, you number it, and put it upon a File for such purpose, and if you do not then pay him, you Journalise it, as follows,

Trade Charges Debtor to A— B—, (viz. the Work-man,) *as per Particulars in his Bill, N°.* (. .) *upon File.*

Orders, and Commissions.

58. When you Deliver or Draw a Note upon your Goldsmith, ordering him to pay to another Person upon Accompt of him whose Cash you keep, you make a Journal Entrance, as follows,

Cash Accompt of A-- B--, (viz. the Person whose Cash you keep,) *Debtor to C-- D--*, viz. your Goldsmith, upon whom you gave, or drew the Note.

59. When you order your Goldsmith to Receive Mony of one that is your Debtor on your Ledger, and he receives it, you Journalise it, as follows,

A-- B--, (viz. your Goldsmith,) *Debtor to C-- D--*, viz. the Person upon whom you gave your Order.

60. When any Person by your Order, sends Goods for your Accompt, to your Factor, you make an Entry in your Journal, as follows,

Adventure to such a place, consign'd to A-- B--, (viz. your Factor,) *Debtor to C-- D--*, (viz. the

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the Perſon who ſent the Goods by your Order;) for the Coſt and Charges of thoſe Goods by *C-- D--*.

61. When your Factor in one place, Re-lades Goods in Company, by you formerly ſent him, and conſigns them for Ditto Accompt in Company, to ſome other Perſon, in ſome other place, and ſends you an Accompt of the Charges paid by him on their Re-ſhipping, you make a Journal Entrance, as follows,

Voyage to, &c. (viz. the place to which they are now conſign'd,) *Debtor to ſeveral Accompts for the following Particulars, viz.*

To Voyage to, &c. (viz. the place from whence they were Re-ſhipped,) for your Part in Prime Coſt and Charges in the firſt Voyage,

And *To A-- B--*, (viz. the Factor that Re-ſhips them, and paid the Charges thereof,) for your part in the Charges by him paid at Re-lading.

62. When by order of another, you cauſe Inſurance to be made upon any Sum, you enter the Charges by you paid, into your Book of Trade-Charges, and if the Premio of the ſaid Inſurance be not to be paid till ſafe arrival of ſuch a Ship, to its agreed place, you make a Journal Entrance for the ſaid Charges, Commiſſion and Premio, as follows,

A-- B--, (viz. the Perſon upon whoſe Accompt the Inſurance is made,) *Debtor to ſeveral Accompts for the particulars following, viz.*

To C-- D--, (viz. the Inſurer, for the Premio,) And,

To Trade Charges for Charges and Commiſſion of Ditto Inſurance.

Com-

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Compoſitions, and Abatements.

63. When any one that is your Debtor on your Ledger, Compounds with you for an Abatement of part of his ſaid Debt, and pays you the Remainder, you enter the Mony he pays you in your Caſh-Book, on Debtor ſide, as follows,

To A.. B.., viz. him that is your Debtor, for the Sum you Receive. And for the Abatement you make to him, you make a Journal Entrance, as follows,

Profit and Loſs Debtor to A.. B.., (viz. the Perſon to whom you abate,) for the ſaid Abatement.

64. When you Receive Mony of the Inſurer, upon Accompt of Inſurance by you made in Commiſſion, and that you make him an Abatement, you Enter the whole, as follows,

First, In your Journal you Enter, *A.. B..*, (viz. the Inſurer,) *Debtor to C.. D..*, (viz. the Perſon upon whoſe Accompt you inſured,) for the whole ſtarpd Sum; And

Secondly, For the Abatement, Charges and Commiſſion, you make a Journal Entry, as follows,

C.. D.., (viz. the Perſon for whoſe Accompt the Inſurance was made,) *Debtor to ſeveral Accompts*, viz.

To A.. B.., (viz. the Inſurer, for the Abatement,) And,

To Trade Charges, for Charges and Commiſſion, which Charges you Enter into your Book of Trade Charges: And

Thirdly, For the Mony you Receive, you Enter it on the Debtor ſide of your Caſh-Book, as follows,

To

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To A—— B——, (viz. the Insurer, Received of him.

Negotiations in Exchange.

65. If you Negotiate any Bills (Remitted you) at Profit, you enter the Sum Received in your Cash-Book, on Debtor side, as follows,

To Remittances, &c. Received for such Bills; And for the Profit, you make a Journal Entrance, as follows,

Remittances Debtor to Profit and Loss, for your Gain.

66. If you Negotiate at Loss, you enter the Mony you Receive on the Debtor side of your Cash-Book, as follows,

To Remittances, &c. Received for such a Bill, &c. And for the Loss, you make a Journal Entrance, as follows,

Profit and Loss Debtor to Remittances, for the Loss.

Close of Company Goods.

67. To close Accompts of Merchandise in Company, you make a Journal Entrance, as follows,

Such Merchandise in Company with A—— B——, &c. Debtor to several Accompts, viz.

To Trade-Charges, for After-Charges and Commission,

To A—— B—— (viz. your Partner,) for his share of Net proceed, And

To Profit and Loss, for your Gain thereon,

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after the true Italian Manner.

Directions for Monthly Posting.

68. When you conclude a Months Affairs, you add up your Book of Trade Charges for that Month, and carry the Total thereof to the Credit side of you Cash-Book, as follows;

By Trade Charges brought from Folio [.] Then you add up the Debtor and Creditor sides of your Cash-Book, and having found the Difference or Ballance, you place it on the Creditor side of your Cash-Book, *viz. By Ballance carried to Folio* [.] and carry the same to the next Folio of your Cash-Book, on Debtor side, *viz.*

To Ballance brought from Folio [.] And then you post your Journal and Cash Entries for that Month into your Ledger.

Close, or Ballance of all Accompts at going out of Old Books.

69. See by what Accompts you have any *Gains*, and make *those Accompts Debtor to Profit and Loss* for those Gains.

See by what Accompts you have any *Loss*, and make *Profit and Loss Debtor to those Accompts* for those Losses.

Even your Accompt of *Profit and Loss*, by carrying the Foot thereof (being your Net Gains or Losses,) *to your Accompt of Stock*,

Even *the other Accompts*, by carrying the Foot of each *to Ballance*, and if you have posted right; your Accompt of Ballance will be the same in the Total, on the Debtor side, as on the Creditor.

Open-

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Opening in New Books, those Accompts which were closed at Ballance of Old Books.

70. To carry the Ballance of your Old Ledger into new Books, you make *those Accompts that are upon the Debtor side of the Ballance of your Old Ledger; Debtor: To Ballance in your New Ledger: And those Accompts that are upon the Creditor side of Ballance in your Old Ledger, Creditor: By Ballance in your New Ledger.*

QUESTI-

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Queſtions or Examples,

FOR THE

EXERCISE

Of the foregoing

RULES.

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EXAMPLES.

QUESTION I.

THree *Merchants*, viz. *A*... *B*.. and *C*.., are willing to Trade in Company, each for a Third in Stock, to ſhare one Third in the Profit or Loſs.

A... ſends to *B*... *Pepper*, the Coſt and Charges amounting to, as *per* Invoice.——L. 250. 00. 00.
Which *B*.. having ſold, gives an Accompt (his Charges and Commiſſion deducted,) of the Net proceed, amounting to.——L. 275. 00. 00.
A... ſends to *C*... *Linnen*, amounting to, as *per* Invoice of Coſt and Charges.——L. 360. 00. 00.
Whereof (Charges and Commiſſion deducted,) *C*.. makes Net proceed, *per* Accompt.——L. 396. 00. 00.

B.. ſends to *A*.. *Silk*, the Coſt and Charges as *per* Invoice amounting to——L. 200. 00. 00.
The Net proceed of which (Commiſſion and Charges taken out,) as *per A*..'s Accompt, appears to be——L. 220. 00. 00.
B... ſends to *C*... *Coffee*, the Invoice of Coſt and Charges whereof, is——L. 260. 00. 00.
Of which *C*.. makes Net produce——L. 286. 00. 00.

C.. ſends to *A*... *Lead*, of which as *per* Invoice, the Coſt and Charges are——L. 280. 00. 00.
Whereof *A*.. makes the Net proceed——L. 308. 00. 00.
C.. ſends to *B*.. *Tin*, amounting to, Coſt and Charges as *per* Invoice——L. 400. 00. 00.
B.. makes Net produce of the ſame, as *per* his Accompt of the Sales——L. 440. 00. 00.

How ought *each* of the Partners to keep a *Journal* and *Ledger* hereof, and what ought to be paid by the Partners to *each other* for the Ballance, and Cloſe of this Trade?

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EXAMPLES.

The Journal, *of* Queſtion I. *as ſtated by* A.

			L.	S.	D.
Trade in Company with *B*.. *C*.., and my ſelf in Thirds, Debtor to *Caſh*, for Coſt and Charges of *Pepper* ſent *B*.., and of *Linnen* ſent *C*... both amounting to ———			610	00	00
Several Accompts Debtors to *Trade in Company*, &c. viz.					
B.., for my Third of L. 715. the Net proceed of *Pepper* and *Tin* by him, ———	238.	06. 08.			
C..., for my Third of L. 682. the Net proceed of *Linnen* and *Coffee* by him, ———	227.	06. 08.			
Caſh, for the Net produce of *Silk* and *Lead* by me ſold, ———	528.	00. 00.			
			993	13	04
Trade in Company, &c. Debtor to ſeveral Accompts, *viz.*					
To *B*.., for his Third of L. 528. the Net proceed of *Silk* and *Lead* ſold by me, —	176.	00 00.			
To *C*.., for ditto. —	176.	00. 00.			
			352	00	00
B.., Debtor to *Trade in Company*, for what I ſurpaſs my Third part therein, he to make good, ———			26	13	04

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EXAMPLES.

The Ledger, *of* Queſtion I. *as ſtated by* A.

Trade in Company, (as *per* Journal) is *Charged* with, or *Debtor*.			
For Coſt and Charges of *Pepper* ſent *B* . . , and *Linnen* ſent *C* . . , Credit *Caſh*. ——— L.	610	00	00
For a Third of the Net proceed of *Silk* and *Lead* made good to *B* . . , in *his* Credit — L.	176	00	00
For a Third of *ditto*, made good to *C* . . , in *his* Credit. ——— L.	176	00	00
For my *Gain*, in Credit of *Ballance* to cloſe this Accompt. ——— L.	58	06	08
L.	1020	06	08

Caſh . . , is *Charged*, or *Debtor*.			
For my Rec. for *Silk* & *Lead*, Cr. *Tra. Com.* L.	528	00	00
For what I Pd. more than Rcd. *Cr. Ballance.* L.	82	00	00
L.	610	00	00

B . . . , is *Charged* or *Debtor*.			
For my Third of Net of *Pepper* and *Tin* by him, in Cr. of *Trade in Company*. ——— L.	238	06	08
For what he muſt make me good for his defect in Stock, Credit in *Trade in Comp.* ——— L.	26	13	04
L.	265	00	00

C . . , is *Charged* or *Debtor*.			
For my Third of net Sale of *Linnen* and *Coffee* by him, in Cr. of *Trade in Company*. ——— L.	227	06	08

Ballance . . , for thoſe that owe me, is *Debtor*			
For what *B* . . owes me for cloſe of *his* Accompt in Cr. ——— L.	89	00	00
For what *C* . . . owes me, as by foot of his *Accompt* in Cr. ——— L.	51	06	08
L.	140	06	08

The Led-

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EXAMPLES.

The Ledger, *of* Queſtion I. *as ſtated by* A.

Trade in Comp. (as *per* Journal,) has *Diſcharge* or *Credit.*			
For my Third of the Net Sale of *Pepper* and *Tin* by *B* . . , for which *he* is Debited —— L.	238	06	08
For my Third of the Net Sale of *Linnen* and *Coffee* by *C* . . , for which *he* is made Dr. - L.	227	06	08
For the Receipt of Mony by me for Net Sale of *Silk* and *Lead*, two Thirds of which is carried to the Credit of *my Partners*, and the whole to the Debit of *Caſh.* ———— L.	528	00	00
For what my Partner *B* . . is to make me good, he wanting ſo much of one Third Stock. - L.	26	13	04
L.	1020	06	08

Caſh, for Mony by me Pd. has *Credit* or *Diſcharge.*			
For what I paid for Coſt, *&c.* of *Pepper* and *Linnen*, Dr. *Trade in Comp.* ———— L.	610	00	00

B . . , has *Diſcharge* or *Credit.*			
For a Third of the Net produce of *Silk* and *Lead*, Debit *Trade in Comp.* ———— L.	176	00	00
For what he owes me, in Debit of *Ballance*, to cloſe this Accompt ———— L.	89	00	00
L.	265	00	00

C . . , has *Diſcharge* or *Credit.*			
For his Third of *Silk* and *Lead*, Dr. *Tr. Com.*	176	00	00
For what he owes me, Dr. *Ballance*, for cloſe.	51	06	08
L.	227	06	08

Ballance, is *Creditor.*			
For what Mony I am out, Debit, *Caſh*; for cloſe thereof - ———— L.	82	00	00
For my *Profit* in this Trade, Debit *the Accompt thereof.* ———— L.	58	06	08
L.	140	06	08

The Jour-

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EXAMPLES.

The Journal, *of* Queſtion I. *as ſtated by* B.

				L.	S.	D.
Trade in Company, with *A*.. *C*.. and my ſelf, in Thirds, *Debtor* to *Caſh*, for Coſt and Charges of a Bale of *Silk*, and *Coffee*, this ſent to *C*.., and the former to *A*.., both amounting to				460	00	00
Several Accompts Debtors to *Trade in Company*, &c. viz.						
A..., for my Third of L. 528. the net proceed of *Silk* and *Lead* by him ſold.	176.	00.	00.			
C.., for my Third of L. 682. the net proceed of *Linnen* and *Coffee* by him.	227.	06.	08.			
Caſh, for the net Receipt of *Pepper* and *Tin* by me ſold.	715.	00.	00.			
				1118	06	08
Trade in Company, &c. Debtor to ſeveral Accompts, *viz.*				—	—	—
To *A*...., for his Third of L. 715. the net produce of *Pepper* and *Tin* by me ſold.	238.	06.	08.			
To *Ditto*, for what I am ſhort of a Third in Stock made him good.	26.	13.	04.			
				265	00	00
To *C*.., for his Third of L. 715. the net produce of *Pepper* & *Tin* by me ſold.	238.	06.	08.			
To *Ditto*, for what I want of a Third in Stock, & now made him good.	96.	13.	04.			
				335	00	00
				600	00	00

The Ledger

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EXAMPLES.

The Ledger, of Question I. as stated by B.

Trade in Comp. with *A*.. *C*.. and self, *Dr.*			
To *Cash*, for Cost and Charges of *Silk* to *A*..,			
and *Coffee* to *C*.., ——— L.	460	00	00
To several Accompts as *per* Journal. ——— L.	600	00	00
To *Ballance* for my Profit, and for clofe — L.	58	06	08
L.	1118	06	08
Cash, ... *Debtor.*			
To *Trade in Company*, &c. Received as *per*			
Journal. ——— L.	715	00	00
A.. *Debtor.*			
To *Trade in Company*, &c. as *per* Journal. — L.	176	00	00
To *Ballance*, for what I owe him. ——— L.	89	00	00
L.	265	00	00
C ..., *Debtor.*			
To *Trade in Company*, &c. as *per* Journal. L.	227	06	08
To *Ballance*, for what I owe him. ——— L.	107	13	04
L.	335	00	00
Ballance, ... *Debtor.*			
To *Cash*, for what I have Received more than			
paid. ——— L.	255	00	00

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EXAMPLES.

The Ledger *of* Queſtion I. *as ſtated by* B.

Creditor.			
By ſeveral Accompts, for produce as *per* Journal. ——L.	1118	06	08
Creditor.			
By *Trade in Company*, &c. Paid as *per* Journal.	460	00	00
By *Ballance* for what I Recd. more than Pd. L.	255	00	00
L.	715	00	00
Creditor.			
By *Trade in Company*, &c. as *per* Journal. —L.	238	06	08
By *Ditto*, for what I am ſhort in Stock.——L.	26	13	04
L.	265	00	00
Creditor.			
By *Trade in Company*, &c. as *per* Journal.——L.	238	06	08
By *Ditto*, for what I am ſhort in Stock.——L.	96	13	04
L	335	00	00
Creditor.			
By *Trade in Comp.* &c. for my Gain, & Cloſe.	58	06	08
By *A*.., for what I owe him.- ——L.	89	00	00
By C.., for what I owe him.——L.	107	13	04
L.	255	00	00

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EXAMPLES.

The Journal *of* Queſtion I. *as ſtated by* C.

			L.	S.	D.
Trade in Company, with *A*.. *B*.. and my ſelf in Thirds, Debtor to *Caſh*, for Coſt and Charges of *Lead* ſent *A*.., and *Tin* ſent *B*.., both amounting to			680	00	00
Several Accompts Debtors to *Trade in Company*, &c. viz.					
A.. for my Third of L. 528. the Net proceed of *Silk* and *Lead* by him ſold.	176.	00. 00.			
B.., for my Third of L. 715. the Net proceed of *Pepper* and *Tin* by him ſold.	238.	06. 08.			
Caſh for the Net produce of *Linnen* & *Coffee* by me ſold.	682.	00. 00.			
			1096	06	08
Trade in Company, &c. Debtor to ſeveral Accompts, *viz.*					
To *A*...., for his Third of L. 682. the net proceed of *Linnen* and *Coffee*.	227.	06. 08.			
To *B*...., for his Third of L. 682. the net proceed of *Ditto* by me ſold.	227.	06. 08.			
			454	13	04
B.., Debtor to *Trade in Company*, &c. for what he is to make me good, for being ſhort in Stock.			96	13	04

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EXAMPLES.

The Ledger *of* Queſtion I. *as ſtated by* C.

Trade in Company with *A*.. *B*.. and ſelf in Thirds, *Debtor*.			
To *Caſh*, for Coſt and Charges of *Lead* and *Tin*, ſent *A*.. and *B*.. ——— L.	680	00	00
To ſeveral Accompts as *per* Journal——L.	454	13	04
To *Ballance*, for my Profit, and for Cloſe -L.	58	06	08
L.	1193	00	00
Caſh, .. *Debtor*.			
To *Trade in Company*, &c. Received as *per* Journal. ——— L.	682	00	00
B.. *Debtor*.			
To *Trade in Company*, &c. as *per* Journal. L.	238	06	08
To *Ditto*, for what he is ſhort in Stock.—L.	96	13	04
L.	335	00	00
A.. *Debtor*.			
To *Trade in Company*, &c. as *per* Journal. -L.	176	00	00
To *Ballance*, for what I owe him.——L.	51	06	08
L.	227	06	08
Ballance, ... *Debtor*.			
To *Caſh*, Recd. more than Pd. ——L.	2	00	00
To *B*.., for what he owes me.——L.	107	13	04
L.	109	13	04

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EXAMPLES.

The Ledger *of* Queſtion I. *as ſtated by* C.

Creditor.			
By ſeveral Accompts as *per* Journal.——L.	1096	06	08
By *B*.., for what he is ſhort in Stock.—L.	96	13	04
	1193	00	00
Creditor.			
By *Trade in Comp.* &c. Pd. as *per* Journal.—L.	680	00	00
By *Ballance*, Received more than Paid. —L.	2	00	00
L.	682	00	00
Creditor.			
By *Trade in Company*, &c. as *per* Journal.—L.	227	06	08
By *Ballance*, for what he owes me.——L.	107	13	04
L.	335	00	00
Creditor.			
By *Trade in Company*, &c. as *per* Journal. —L.	227	06	08
Creditor.			
By *A*.. for what I owe him. ——L.	51	06	08
By *Tr. Comp.* for my Gain, & Cloſe thereof-L.	58	06	08
L	109	13	04

Queſtion

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EXAMPLES.

QUESTION II.

Three Merchants, viz. *A*.. *B*.. and *C*.. bought of *D*.. 700 Quarters of *Wheat* at 30 *s per* Quarter, amounting to L. 1050 whereof the ſeveral Partners paid each L. 200 at the delivery of the Goods, and the reſt being called for when due, *A*.. happened to be out of Town, whereupon *B*.. paid for his own ſhare L. 150, and L. 60 more, upon the Accompt of his Partner *A*.. the reſt of whoſe ſhare *C* .. advanced, *viz.* L. 90, and paid for his own Share L. 150 in full.

B.. having the Diſpoſal of the Goods, gives in the following *Accompt* thereof, *viz.*

Sold to *E*.. 200 Quarters at 33 *s* a Quarter.--	L. 330.	00.	00.
For *Ready Mony* 100 Quarters at 32 *s* 06 *d* a Quarter.——	L. 162.	10.	00.
To his Partner *C*.. 200 Quarters at *the ſame rate*.	325.	00.	00.
And the reſt, *viz.* 200 Quarters at 32 *s per* Quarter, with his other Partners Conſent, *he takes to himſelf*——	L. 320.	00.	00.
		1137.	10.	00.

Charges by him Paid as *per particulars*, amount to —— L. 11. 06. 09.

Note, *E*.. having paid to *B*.. in part of his Debt L. 300 proved Bankrupt, and *compoſed* for the remaining L. 30 at 5 Shilling in the Pound, which *A*... accordingly received of him, *viz.* L. 7. 10. 00.

I would know how the *Accompts* thereof were, or ought to have been kept by the ſeveral *Partners*, ſuppoſing they *all* kept their Books according to the *Italian Manner*? whereby it may appear what *each* of the Partners are *to pay to*, or *to receive of each other*, and the *Gain* that *each Partner* made in this Company Deſign?

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The Ledger *of* Queſtion II. *as ſtated by* B.

Wheat in Company with *A* .. *C* .. and *my ſelf* under my Direction —*Debtor.*				
To *D* .. for *Quarters* 700.	L.			
To *Caſh* for	L.			
To *E* .. for	L.			
To *A* .. for	L.			
To *C* .. for	L.			
To *Profit and Loſs* for my Gain———	L.	17	17	09
Quarters 700.	L.			
D .. *Debtor.*				
To *Caſh* paid him at delivery	L.			
To *Ditto* paid him in full	L.			
	L.			
Caſh .. *Debtor.*				
To *Wheat in Company*, &c. Received for	L.			
To *E* .. Received of him	L.			
	L.			
A .. *Debtor.*				
To *Caſh* paid for him to *D*	L.			
To *E* .. for	L.			
To *Ballance* due from me to him ———	L.	300	07	09
	L.			

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EXAMPLES.

The Ledger, *of* Queſtion II. *as ſtated by* B.

Creditor.

By *E* .. Sold him *Quarters* 200 L.
By *Caſh* 100 L.
By *C* .. ſold him 200 L.
By *Wheat proper* taken to my ſelf 200 L.

Quarters 700 L.

Creditor.

By *Wheat in Company*, &c. for L.

L.

Creditor.

By *D* .. Paid him L.
By *Ditto* Paid him L.
By *A* .. Paid for him
By *Wheat in Company*, &c for L.
By *Ballance* for L. 41 03 03

L.

Creditor

By *Wheat in Company*, &c. for

L.

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EXAMPLES.

The Ledger, *of* Queſtion II. *as ſtated by* B.

E . . Debtor.
To *Wheat in Company*, &c. L.

L.

C . . Debtor.
To *Wheat in Company*, &c. for L.
To *Ballance* due from me to him L. 42 17 09

L.

Wheat proper . . Debtor.
To *Wheat in* Comp. &c. taken to my ſelf *Qrs.* 200

Profit and Loſs . . Debtor.
To *Ballance* for L.

Ballance . . Debtor.
To *Caſh.* L.
To *Wheat proper* for L.

L.

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EXAMPLES.

The Ledger, *of* Queſtion II. *as ſtated by* B.

Creditor.				
By *Wheat in Company*, &c. for	L.			
By *A*... Received of him by *A*	L.			
By *Caſh* Received of him in full	L.			
	L	—	—	—
		—	—	—
Creditor.				
By *Wheat in Company*, &c. for	L.			
	L.	—	—	—
		—	—	—
Creditor.				
By *Ballance* for *Quarters* 200.	L.			
		—	—	—
Creditor.				
By *Wheat in Company*, &c. for	L.			
		—	—	—
Creditor.				
By *A*.. for what I owe him	L.			
By *C*.. for what I owe him	L.			
By *Profit and Loſs* for.	L.			
	L.	—	—	—

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The Ledger, *of* Queſtion II. *as ſtated by* A.

Wheat for my Accompt, under the Direction of B . . *Debtor.*				
To *Caſh* Paid by me at Delivery.	*Qrs.* 700 L.			
To *B* . . for what he paid for me.	L.			
To *C* . . for what he paid for me	L.			
To *Profit and Loſs* for my Gain	L.	17	17	09
	Quarters 700 L.			
Caſh . . . *Debtor.*				
To *B* . . for what I Received for *E* . .	L.			
To *Ballance* for what I am out in this Deſign		192	10	00
	L.			
B . . *Debtor.*				
To *Wheat for my Accompt* under his Direction for.	L.			
	L.			
C . . *Debtor.*				
To *Ballance* for what I owe him	L.	90	00	00
Profit and Loſs . . *Debtor.*				
To *Ballance* for	L.			
Ballance . . *Debtor.*				
To *B* . . for what he owes me.	L.			
	L.			

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EXAMPLES.

The Ledger, of Queſtion II. as ſtated by A.

Creditor.
By B . . for *Quarters* 700 L.

Quarters 700 L.

Creditor.
By *Wheat for my Accompt* under the Direction of *B* . . for what I paid at delivery. L.

L.

Creditor.
By *Wheat* with himſelf *for my Accompt* for what he paid *D* . . for me. L.
By *Caſh* for what I Received of *E* . . L.
By *Ballance* for what he owes me L.

L.

Creditor.
By *Wheat for my Accompt* under the direction of *B* . . for what he paid for me. L.

Creditor.
By *Wheat for my Accompt* under the Direction of *B* . for L.

Creditor.
By *C* . . for what I owe him L.
By *Caſh* for what I am out upon this Company Affair. L.
By *Profit and Loſs* for L.

L.

—	—	—
—	—	—
—	—	—
—	—	—
300	07	09
—	—	—
—	—	—
—	—	—
—	—	—
—	—	—

Queſtion

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EXAMPLES.

The Ledger, *of* Queſtion II. *as ſtated by* C.

Wheat for my Accompt, under the Direction of B . . , *Debtor.*				
To *Caſh* paid D . . for *Quarters* 700 L.				
To *Profit and Loſs* for my *Gain* in this Company Deſign		17	17	09
Quarters 700 L.				
Caſh . . *Debtor.*				
To *Ballance* for what Mony I am out upon this Company Affair L.		440	00	00
L.				
A . . *Debtor.*				
To *Caſh* for what I paid for him L.				
Wheat proper . . *Debtor.*				
To B . . bought of him *Quarters* 200 L.				
B . . *Debtor.*				
To *Wheat for my Accompt* under his Direction for L.				
L.				
Profit and Loſs . . *Debtor.*				
To *Ballance* for				
Ballance . . *Debtor.*				
To *A* . . for what he owes me. L.				
To B . . for what he owes me L.				
To *Wheat Proper* for L.				
L.				

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EXAMPLES.

The Ledger, *of* Queſtion II. *as ſtated by* C.

Creditor.
By *B*.. for *Quarters* 700 L.

Quarters 700 L. — — —

Creditor.
By *Wheat for my Accompt* under the direction of *B*.. paid L.
By *A*.. for what I paid for him L.

L. — — —

Creditor.
By *Ballance* for what he owes me L. 90 00 00

Creditor.
By *Ballance* *Quarters* 200. L.

Creditor.
By *Wheat proper* bought of him L.
By *Ballance* for what he owes me L. 42 17 09

L. — — —

Creditor.
By *Wheat for my Accompt* under the direction of *B*.. for L.

Creditor.
By *Caſh* for L.
By *Profit and Loſs* for L.

L. — — —

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EXAMPLES.

QUESTION III.

Three Merchants, viz. *E*... *F*.. and *G*..., bought 30 Pipes of *Canary* of *H*.. at L. 28 *per* Pipe, amounting to L. 840. of which Sum *E*.. paid his own Share, *viz.* L. 280, and L. 280 more for his Partner *F*.. upon conſideration of a Third part of the Profit coming to *F*.. after the diſpoſal of the *Wines*, to be allowed him for the uſe of his Mony: *G*.. paid his own Share, *viz.* L. 280.

And at his other Partner's Requeſt undertakes to diſpoſe of the ſaid Wines for the Company Accompt, which having accordingly done, he gives in the following Accompt thereof, *viz.*

Sold *I*... 10 Pipes at L. 32 *per* Pipe. ———	L. 320.	00.	00.
For *Ready Mony* 12 Pipes at L. 31 *per* Pipe. ———	L. 372.	00.	00.
And *Barter'd* againſt 20 hhds. of *French Wines* 7 Pipes valued at L. 33 *per* Pipe. ——— ———	L. 231.	00.	00
And by misfortune the other Pipe was ſtaved, the Vault falling in. ———	L 000.	00.	00.
		923.	00.	00.

His *Charges* for Cooperage, Cellerage, *&c.* amount to as *per* his Bill of particulars. ———	7.	18.	00.
And his *Commiſſion* which is to be allow'd on Sales as 1 *per Cent.* amounts to. ———	9.	04.	06.

And now the Goods being all diſpoſed of, the Partners deſire to adjuſt the Accompt, in order whereunto they agree, as follows, *viz.*

That *G*.. ſhall accept of *I*..'s Debt to himſelf, his other Partners allowing him L. 5. *each*, and ſhall take the 20 hhds. of *French Wines* to his own Accompt at L. 12 *per* hhd, ſo deſire to ſee the Accompt ſtated accordingly.

Note, *E*.. inſiſts that his Third of *F*..'s Profit ought to be taken as well from the *French Wines* as *Canary*, the Profit thereof redounding to the Company originally from thence, to which *F*.. has aſſented.

State the Accompt as it ought to have been kept by the *ſeveral* Partners *E*..*F*.. and *G*.. in their own Ledgers.

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EXAMPLES.

The Ledger, *of* Queſtion III. *as ſtated by* G.

Canary in Company with *E*.. *F*.. and my ſelf, under my Direction.. *Debtor.*				
To Caſh for	Pipes. 30. L.			
To Ditto for	L.			
To Profit and Loſs for	L.			
To *E*.. for	L.			
To *F*.. for	L			
To Profit and Loſs for	L.	34	19	02
	Pipes 30. L.			
Caſh.. *Debtor.*				
To Canary in Company, *&c.* Received	L.			
	L.			
I.. *Debtor.*				
To Canary in Company, *&c.*	L.			
French Wines, &c. *Debtor.*	L.			
To Canary in Company, *&c.*	hhds. 20. L.			
To Ditto allowed the Company advance when taken to my ſelf	L.			
	hhds. 20. L.			
Profit and Loſs.. *Debtor.*				
To Ballance	L.	44	03	08
	L.			

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EXAMPLES.

The Ledger, *of* Queſtion III. *as ſtated by* G.

Creditor.

By *I*.. for Pipes 10. L.
By Caſh for Pipes 12. L.
By French Wines hhds. 20. Pipes 7. L.
By ditto taken to my ſelf, and allowed the Company thereon. L.
By *E*.. for what he allows me L.
By *F*.. for what he allows me L.
Staved .. Pipe 1. L.

Pipes 30. L.

Creditor.

By Canary in Company, *&c.* for L.
By Ditto for L.
By Ballance L. 84 02 06

L.

Creditor.

By Ballance for what he owes me L. 320 00 00

Creditor.

By Ballance hhds. 20. L.

hhds. 20. L.

Creditor.

By Canary in Company, *&c.* L.
By Ditto for L.
L.

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EXAMPLES.

The Ledger, *of* Queſtion III. *as ſtated by* G.

E . . Debtor.				
To Canary in Company, *&c.*	L.			
To Ballance for what I owe him	L.	299	19	02
	L.			
F . . Debtor.				
To Canary in Company, *&c.*	L.			
To Ballance for what I owe him	L.	299	19	02
	L.			
Ballance . . Debtor.				
To Caſh Received more than paid in this Company Affair	L.			
To *I* . . for what he owes me	L.			
To French Wines, *&c.* now taken to proper accompt for	L.			
	L.			

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EXAMPLES.

The Ledger, of Question III. as stated by G.

Creditor.
By Canary in Company, &c. L.

L.

Creditor.
By Canary in Company, &c. L.

L.

Creditor.
By Profit and Loss for L.
By E for what I owe him L.
By F.. for what I owe him L.

L.

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EXAMPLES.

The Ledger, *of* Queſtion III. *as ſtated by* E.

Canary for my Accompt, under the Direction of *G.. Debtor.*				
To Caſh paid *H.*. for Pipes 30.	L.			
To *G*.. for what I allow him	L.			
To Profit and Loſs for	L.	28	65	06⅔
	Pipes 30. L.			
Caſh .. Debtor.				
To Ballance for what Mony I am out on this Company Deſign	L.	560	00	00
	L.			
F .. Debtor.				
To Caſh Paid for him	L.			
To Canary for my Accompt, *&c.* for ½ of his Profit	L.			
	L.			
G .. Debtor.				
To Canary for my Accompt, *&c.* for	L.			
	L.			
Profit and Loſs .. Debtor.				
To Ballance for				
Ballance .. Debtor.				
To *E* .. for what he owes me	L.			
To *G* .. for what he owes me	L.			
	L.			

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EXAMPLES.

The Ledger, *of* Queſtion III. *as ſtated by* E.

Creditor.				
By *G* . . for Pipes 30.	L.			
By *F* . . for $\frac{1}{3}$ of his Profit	L.			
		—	—	—
Pipes 30.	L.	—	—	—
Creditor.				
By Canary for my Accompt, *&c.* Paid *H* .	L.			
By *F* . . for what I paid for him	L.			
	L.	—	—	—
		—	—	—
Creditor.				
By Ballance for what he owes me	L.	288	06	$04\frac{2}{3}$
	L.	—	—	—
		—	—	—
Creditor				
By Canary for my Accompt, *&c.* for what I allow him	L.			
By Ballance for what he owes me	L.	299	19	02
	L.	—	—	—
		—	—	—
Creditor.				
By Canary for my Accompt, *&c.* for	L.			
		—	—	—
Creditor.				
By Caſh for what I am out on theſe Concerns				
By Profit and Loſs for Cloſe	L.			
	L.	—	—	—

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EXAMPLES.

The Ledger, *of* Queſtion III. *as ſtated by* F.

Canary for my Accompt, under the Direction of *G .. Debtor.*				
To *E* .. for what he pd for me. Pipes 30.	L.			
To *G* .. for what I allow him	L.			
To *E* .. for what I allow him				
To Profit and Loſs for	L.	11	12	$09\frac{1}{2}$
	L.	—	—	—
E .. Debtor.				
To Ballance for what I owe him	L.	288	06	$04\frac{1}{2}$
	L.	—	—	—
G .. Debtor.				
To Canary for my Accompt, *&c.* for	L.			
	L.	—	—	—
Profit and Loſs .. Debtor.				
To Ballance for Cloſe	L.	—	—	—
Ballance .. Debtor.				
To *G* .. for what he owes me	L			
	L	—	—	—

The Ledger

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EXAMPLES.

The Ledger, *of* Queſtion III. *as ſtated by* F.

Creditor.
By G .. for Pipes 30. L.

Pipes 30 L.

Creditor.
By Canary for my Accompt for L.
By Ditto for L.

L

Creditor.
By Canary for my Accompt, *&c.* for L.
By Ballance for what he owes me L. 299 19 62

L.

Creditor.
By Canary for my Accompt, *&c.* for my Gain 11 12 09 1/3

Creditor.
By *E* .. for what I owe him L.
By Profit and Loſs for Cloſe. L.

L.

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EXAMPLES.

QUESTION IV.

James White Merchant at *London*, bought for his own and *Iſaac Berny's* Accompt at *Amſterdam*, each for one *half*; 500 Quarters of *Wheat* which coſt him at 30 *s per* Quarter, L. 750. for the half of which Sum he afterwards drew L. 375, on his Partner, and having Sold 100 Quarters at 32 *s per* Quarter (the Market falling) he ſhip'd the remaining 400 Quarters to *Iſaac Berny* his Partner to diſpoſe of for their joynt Accompt at *Amſterdam*, his *Charges* of Shipping, *&c.* amounting to L 14. 15. 06.

Iſaac Berny having received the *Wheat*, adviſes that he has ſold 100 Quarters at 22 *Guilders per* Quarter, and paid *Charges* of Freight, *&c.* on the whole Parcel 114 *Guilders* 15 *Stivers*.

The other 300 Quarters he barter'd againſt 200 Bolts of *Hollands Doeck*, which he ſhipped to his Partner *James White* in *London*, having disburs'd 37 *Guilders* 15 *Stivers Charges* thereon.

James White having Received the ſaid *Hollands Doeck*, paid *Freight*, *Cuſtom* and *Charges* L. 67. 10. and ſold the whole Parcel to *Jacob Lindon* at L. 3. 05. *per* Piece, for which he received L. 325. down, being his own half ſhare, and agreed with the ſaid *Jacob Lindon* that he ſhould pay the reſt to his Partner *Iſaac Berny* at *Amſterdam*, at the rate of 36 *s* 08 *d Flemiſh per* L. *Sterling*, which he did accordingly.

How ought *each* of the Partners to enter theſe Tranſactions in their own Books?

Let the *Exchange* be reckon'd at 36 *s* 08 *d. Flemiſh per* L. *Sterling*, throughout the *whole Queſtion*, and make all the Entries neceſſary to keep the Accompt regular.

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EXAMPLES.

The Ledger, *ſtated by* James White.

Wheat in Company with *Iſaac Berny* and my *ſelf* under my Direction . . *Dr.*

To Caſh paid for	*Quarters* 500 L			
To *Iſaac Berny Merchant* for	L			
To Profit and Loſs for	L	5	00	00
	Quarters 500 L.			

Caſh . . . Debtor.

To Wheat in Company, *&c.* for	L.			
To Ditto for	L.			
To Ho lands Doeck, *&c.* for	L.			
	L.			

Iſaac Berny Merchant . . . Merchant.

To Hollands Doeck, *&c.* for	L.			
To Wheat for my Accompt, *&c.* for	L.			
To Ballance for what I owe him for his Affairs		38	17	03
	L.			

Wheat for my Accompt under the Direction of *Iſaac Berny . . . Debtor.*

To Wheat in Company, *&c.* for	*Qrs.* 400 L.			
To Caſh for	L.			
To Profit and Loſs for.	L.	12	07	11
	Quarters 400 L.			

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EXAMPLES.

The Ledger, *ſtated by* James White.

Creditor.

By Caſh for L.
By Ditto for *Quarters* 100 L.
By Wheat for my Accompt, *&c.* for *Qrs* 400 L.

Quarters 500 L.

Creditor.

By Wheat in Company, *&c.* for L.
By Wheat for my Accompt, *&c.* for L.
By Hollands Doeck, *&c.* for L.
By Ballance L. 27 14 06

L.

Creditor.

By Wheat in Company, *&c.* for L.

L.

Creditor.

By *Iſaac Berny Merchant* for L.
By *Iſaac Berny Factor* for *Quarters* 100 L.
By Hollands Doeck, *&c.* *Quarters* 300 L.

Quarters 400 L.

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EXAMPLES.

The Ledger, *ſtated by* James White.

Iſaac Berny Factor . . Dr.

	Guilders.	Stivers.	Penings.			
To Wheat for my Accompt.	1042.	12.	08.	L.		
				L.		

Hollands Doeck, &c. . . Debtor.

To Wheat for my Accompt, *&c.*	*Bolts* 200.			L.		
To *Iſaac Berny Factor* for				L.		
To Caſh for				L.		
To Profit and Loſs for				L.	64	10	09
	Bolts 200.			L.		

Profit and Loſs Debtor.

To Ballance for				L.		
				L.		

Ballance . . . Debtor.

To Caſh for				L.		
To *Iſaac Berny Factor* for what he owes me on my Affairs	*Guilders* 1023.	15.		L.		
				L.		

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The Ledger, *ſtated by* James White.

Creditor.	*Guilders.*	*Stivers.*	*Penings.*			
By Hollands Doeck &c. for	18.	17.	08. L.			
By Ball. he owes me on my Affairs	1023.	15.	00. L.	93	01	05
			L.	—	—	—

Creditor.			
By *Iſaac Berny Merchant* for			L.
By Caſh for		*Bolts* 200.	L.
		Bolts 200	L.

Creditor.	
By Wheat in Company, &c. for	L.
By Wheat for my Accompt, &c. for	L.
By Hollands Doeck my Accompt. &c. for	L.
	L.

Creditor.	
By *Iſaac Berny Merchant* for what I owe him on his Affairs.	L.
By Profit and Loſs for Cloſe	L.
	L.

The

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EXAMPLES.

The Ledger, *ſtated by* Iſaac Berny.

	Guilders.	Stivers.	Penings.
Wheat for my Accompt under the direction of *James White* .. *Debtor*			
To Caſh for *Quarters* 500			
To Profit and Loſs for Gain hereon *f.*	55	00	00
Quarters 500 L.			
Caſh .. *Debtor.*			
To Wheat in Company, *&c.* for *f.*			
To Hollands Boeck for my Accompt, *&c.* *f.*			
f.			
James White Factor .. *Dr.* *Sterling.*			
To Wheat my Accompt. *&c.* for L. 80. 00. 00. *f.*			
Sterling L. 80. 00. 00. *f.*			
Wheat in Company with *James White* and my *ſelf* under my Direction *Dr.*			
To Wheat for my Accompt, *&c.* for *Qrs.* 400.			
To *James White Factor* for *f.*			
To Caſh for *f.*			
To *James White Merchant* for. *f.*			
To Profit and Loſs for Gain hereon *f.*	136	07	05
Quarters 400. *f.*			

The Ledger

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EXAMPLES.

The Ledger, *ſtated by* Iſaac Berny.

		Guilders.	Stivers.	Penings.
Creditor.				
By *James White Factor* for	*Quarters* 100			
By Wheat in Company, *&c.* under my Direction for	*Quarters* 400.			
	Quarters 500. *f.*	—	—	—
Creditor.				
By Wheat for my Accompt *&c.* for	*f.*			
By Wheat in Company, *&c.* for	*f.*			
By Hollands Doeck for my Accompt, *&c.*	*f.*			
By Ballance	*f*			
	f.	—	—	—
Creditor.	*Sterling.*			
By Wheat in Comp, *&c.* for	L. 7. 07. 09. *f.*			
By Hollands Doeck my Acc.	L. 33. 15. 00. *f.*			
By Ballance for what he owes me on my Affairs.	L. 38. 17. 03. *f.*	427	09	12
	Sterling L. 80. 00. 00. *f.*	—	—	—
Creditor.				
By Caſh for	*Quarters* 100. *f.*			
By Hollands Doeck my Acc. *&c.*	*Qrs.* 300. *f.*			
	Quarters 400 *f.*	—	—	—

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EXAMPLES.

The Ledger, *ſtated by* Iſaac Berny.

James White Merchant . . Debtor.			
To Hollands Doeck for my Accompt, *&c.* *f.*			
To Ballance; what I owe him on his Affairs *f.*	1023	15	00
f.	—	—	—
Hollands Doeck for my Accompt under direction of *James White . . . Debtor.*			
To Wheat in Company, *&c.* for *Bolts* 200 *f.*			
To Caſh for *f.*			
To *James White Factor* for. *f.*			
To Profit and Loſs for Gain hereon *f.*	709	17	08
Bolts 200. *f.*	—	—	—
Profit and Loſs . . Debtor.			
To Ballance for. *f.*			
f.	—	—	—
Ballance . . Debtor.			
To *James White Factor* for what he owes me on my Affairs. *Str.* L. 38. 17. 03. *f.*			
To Caſh for *f.*			
f.	—	—	—

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EXAMPLES.

The Ledger, *ſtated by* Iſaac Berny.

Creditor.
By Wheat in Company, *&c.* for *f.*

f.

Creditor.
By *James White Merchant* for *f.*
By Caſh for *Bolts* 200. *f.*

Bolts 200 *f.*

Creditor
By Wheat for my Accompt, *&c.* for *f.*
By Wheat in Company, *&c.* for *f.*
By Hollands Doeck for my Accompt, *&c.* for *f.*

f.

Creditor.
By *James White Merchant* for what I owe him on his Affairs *f.*
By Profit and Loſs, for *f.*

f.

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QUESTION V.

Three Merchants, viz. *A*.. *B*.. and *C*.. sent an *Adventure to Rouen*, wherein tho' their Shares were not exactly equal, they agree to be equally concerned in the *Stock*, and in the *Profit* or *Loss* on the whole; *viz.* each *one Third*.

A.. furnishes his part thereof in *Tobacco*, *viz.* 50 hhds. at L. 10. *per* hhd. ———	L.	500.	00. 00.
B.. furnished for his part therein 30 hhds. of *Sugar*, valued by consent of his other Partners, at ———	L.	489.	00. 00.
C.. brought in 30 Baggs of *Pepper* valued at	L.	485.	00. 00.
	L.	1474.	00. 00.

B.. at the Requeſt of his other Partners, paid *Charges* on ſhipping the ſaid Goods, *viz.*	L.	37.	10. 00.

And for *Inſurance* L. 28. 10. conſigning them to *D*.. *their Factor there*, who having diſpoſed of the whole Cargo, and ſent an *Accompt of the Sales*; it appeared that (all Charges on the ſaid Goods and his Commiſſion being deducted) there was coming to the Partners for the *Net Produce* thereof 21808 *Livres Tournois*, which valued at 18 *d Sterling per Livre*, makes *Sterling* L. 1635. 12. The Partners afterwards ſent their joint Orders to inveſt about 1000 *Crowns* of their Mony in *Paper*, and to conſign the ſame to *A*.. for their Accompt in Company; accordingly he bought, and Shipp'd 1400 *Reams*, which by the *Invoice* thereof (with all Charges on Board and his Commiſſion) came to 1040 *Crowns*, or 3120 *Livres*, *Sterling* L. 234. and *B*.. having occaſion to pay 500 *Crowns* at *Rouen*, the other Partners gave him their *Bill* for the ſaid Sum at 53 *d. Sterling per French Crown*, for which he was to be Accomp able to the *Accompt in Company*, viz. *Sterling* L. 110. 08. 04. and withall they order'd *D*.. to *Remit* the reſt of their Mony in his own Hands at the moſt favourable *Exchange*, which he accordingly did in a *Bill* for 5721 *Crowns*, at 53 *d* ½. *Sterling per Crown*, amounting to *Sterling* L. 1275. 06. payable to

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QUESTION. V.

to C.. *at Uſance for payable Accompt*, reſerving the reſt, *viz.* 25 *Livres* for *Brokerage and Charges of the ſaid Remiſe*; and *A*.. having received the 1400 *Reams* of *Paper*, Paid *Cuſtom* for the ſame L. 17. *Freight* and other incident *Charges* L. 9. 18. and ſold the Parcell for *Ready Money* at 5 *s.* 3 *d. per Ream*, amounting to L. 367. 10. which *himſelf* Received.

And now the whole Affair being ended, the Three Partners have appointed to meet and bring in their Accompts; It is required to ſtate the ſame, as it ought to have been done by the *ſeveral Partners A*..*B*.. *and C*... in their own Ledgers, with regard to every particular Tranſaction throughout the ſaid Affair?

The

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THE
LEDGER
TO
QUESTION. V.
As ſtated by A.

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EXAMPLES.

The Ledger, *of* Queſtion V. *as ſtated by* A.

Adventure to Rouen conſign to D . . *Factor*

Debtor.

To Tobacco for	*hhds.* 50 L.			
To B . . for	L.			
To Profit and Loſs Gain'd	L.	31	17	04
	hhds. 50 L.			

Tobacco . . Debtor.

To Ballance to make the Charge	*hhds.* 50. L			

B . . *Debtor.*

To *Adventure to Rouen, &c.* for what he is ſhort in Stock, furniſhed by me.	L.			
To D . . *Factor* for	L.			
To Ballance for what I owe him	L.	96	07	$10\frac{3}{3}$
	L.			

D . . *Factor Dr.* *Livres. Sous. Deniers.*

To *Adven.* to *Rouen, &c.*	*Tournois.* 7269.	06.	08.L.	
	Tournois. 7269.	06.	08.L.	

Paper in Company with B . . C . . and my *ſelf* under my Direction . . *Debtor.*

To D . *Factor* for	*Reams* 1400. L.			
To Caſh for	L.			
To B . . for	L.			
To C . . for	L.			
To Profit and Loſs gain'd	L.	35	10	08
	Reams 1400. L.			

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EXAMPLES.

The Ledger, *of* Queſtion V. *as ſtated by* A.

Creditor.

By *B*.. for what he makes me good for what he is ſhort in Stock L.
By *C*.. for Ditto L.
By *D*.. for *hhds* 50 L.

hhds 50 L.

Creditor.

By Adventure to *Rouen, &c.* for *hhds* 50 L.

Creditor.

By Adventure to *Rouen, &c.* for L.
By Paper in Company, *&c.* for L.

L.

Creditor.	*Livres.*	*Sous.*	*Deniers.*	
By Paper in Company, *&c.* for	*Tournois* 1040.	00.	00.	L.
By *B*.. for	*Tournois* 500.	00.	00.	L.
By *C*.. for	*Tournois* 5721.	00.	00.	L.
Brokerage & Charge of Remiſe.	8.	06.	08.	L.
By Profit and Loſs, loſt by Exchange	*Tournois* 0.	00.	00.	L.
	Tournois 7269.	06.	08.	L.

Creditor.

By Caſh for *Reams* 1400. L.

Reams 1400. L.

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EXAMPLES.

The Ledger, of Question V. as stated by A.

C .. Debtor.
To Adventure to *Rouen* for what he is short in Stock. L.
To *D.*, *Factor* for L.
L.

Cash .. Debtor.
To Paper in Company, &c. for L.
L.

Profit and Loss .. Debtor.
To *D. Factor*, loft by Exchange L.
To Ballance for the Net Gain, and for Clofe L. 62 02 01½
L.

Ballance .. Debtor.
To *C* .. for what he owes me L.
To Cafh for L.
L.

The

EXAMPLES.

The Ledger, *of* Queſtion V. *as ſtated by* A.

Creditor.				
By Paper in Company, *&c.*	L.			
By Ballance for what he owes me	L.	317	18	00
	L.			
Creditor.				
By Paper in Company, *&c.* for	L.			
By Ballance for	L.	340	12	00
	L.			
Creditor.				
By Adventure to *Rouen*, *&c.* for	L.			
By Paper in Company, *&c.* for	L.			
	L.			
Creditor.				
By Tobacco to ſupply its Debit	L.			
By *B* .. for what I owe him	L.			
By Profit and Loſs for cloſe	L.			
	L.			

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EXAMPLES.

The Ledger, *of* Queſtion V. *as ſtated by* B.

Adventure to Rouen qsd. to D . . *Factor Dr.*

To Sugar for	*hhds* 30. L.			
To *A*. . for what I am ſhort in ſtock to be made good to him	L.			
To Caſh for	L.			
To Profit and Loſs gain'd	L.	31	17	04
	hhds 30. L.			

Sugar . . *Debtor.*

To Ballance to ſupply the Charge	*hhds* 30. L			

Caſh . . *Debtor.*

To *D* . . *Factor* for	L.			
To *A* . . for	L.			
To *C* . . for	L.			
	L.			

A . . *Debtor.*

To Adventure to *Rouen*, *&c.* for	L.			
To Paper for my Accompt, *&c.* for	L.			
	L.			

C . . *Debtor.*

To Adventure to *Rouen*, *&c.* for	L.			
To *D* . . *Factor* for	L.			
	L.			

The Ledger

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EXAMPLES.

The Ledger, of Queſtion V. as ſtated by B.

Creditor.
By *A*. . for L.
By C . . for L.
By *D* . . *Factor* for *hhds* 30 L.

hhds 30 L. — — —

Creditor.
By Adventure to *Rouen*, &c. for *hhds* 30 L. — — —

Creditor.
By Adventure to *Rouen*, &c. for L.
By Ballance for L. 44 08 04

L. — — —

Creditor.
By Adventure to *Rouen* for what I am ſhort in ſtock L.
By Caſh for L.
By Ballance for what he owes me. L. 96 07 $16\frac{2}{3}$

L. — — —

Creditor.
By Caſh for. L.
By Ballance for what he owes me L. 410 05 $10\frac{2}{3}$

L.

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EXAMPLES.

The Ledger, of Question V. as stated by B.

D. . *Factor Debtor.*	*Livres.*	*Sous.*	*Deniers.*	
To Adventure to *Rouen*, &c. for	*Tournois* 7269.	06.	08. L.	
	Tournois 7269.	06.	08. L.	
Paper for my Accompt under the Direction of *A*. . *Debtor.*				
To *D*. . *Factor* for	*Reams* 1400 L.			
To Profit and Loss gained	L.	35	10	08
	Reams 1400. L.			
Profit and Loss . . *Debtor.*				
To *D*. . *Factor* lost by Exchange.	L.			
To Ballance for the Net Gains	L.	62	02	01½
	L.			
Ballance . . *Debtor.*				
To Cash for	L.			
To *A*. . for what he owes me	L.			
To *C*. . for what he owes me	L.			
	L.			

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EXAMPLES.

The Ledger, *of* Queſtion V. *as ſtated by* B.

Creditor.	*Livres. Sous. Denirs*					
By Paper for my Accompt, *&c.* for	*Tournois* 1040.	00.	00. L.			
By Caſh for	*Tournois* 500.	00.	00 L.			
By *C* . . for	*Tournois* 5721.	00.	00. L			
Brokerage & Charge of Remiſe	*Tournois* 8.	06.	08. L.	000	00	00
By Profit and Loſs loſt by Exchange	*Tournois* 0.	00.	00. L.	—	—	—
	Tournois 7269.	06.	08 L.	—	—	—

Creditor.						
By *A* . . for	*Reams* 1400. L.					
	Reams 1400. L.			—	—	—
				—	—	—

Creditor.						
By Adventure to *Rouen*, *&c.* for	L.					
By Paper for my Accompt, *&c.*	L.					
	L.			—	—	—
				—	—	—

Creditor.						
By Sugar to ſupply its Debit with a Counterpart.	L.					
By Profit and Loſs for	L.					
	L.			—	—	—

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The Ledger, of Queſtion V. as ſtated by C.

Adventure to Rouen conſigned to *D.. Factor*

Debtor.

To Pepper for *Bags* 30 L.
To *A..* for what I make him good for what I am ſhort in ſtock L.
To *B..* for L.
To Profit and Loſs gain'd L. 31 17 04

Bags 30. L.

Pepper .. Debtor.

To Ballance to even this Accompt *Bags* 30L

B.. Debtor.

To *D.. Factor* for L.
To Ballance for what I owe him L. 410 05 10 3/3

L.

D.. Factor Debtor. *Livres. Sous Deniers.*

To Adventure to *Rouen, &c.* for. *Tournois* 7269. 06. 08. L.

Tournois 7269. 06. 08. L.

Paper for my Accompt under the direction of *A.. Debtor.*

To *D.. Factor* for *Reams* 1400. L.
To Profit and Loſs gain'd L. 35 10 08

Reams 1400 L.

The

EXAMPLES.

The Ledger, *of* Queſtion V. *as ſtated by* C.

Creditor.
By *D. Factor* for *Bags* 30. L.

Bags 30 L.

Creditor.
By Adventure to *Rouen, &c.* for *Bags* 30 L.

Creditor
By Adventure to *Rouen, &c.* for L
By Caſh for L.

L.

Creditor.	*Livres.*	*Sous.*	*Deniers.*	
By Paper for my Accompt, *&c.* for.	*Tournois* 1040.	00.	00.	L.
By *B..* for	*Tournois* 500.	00.	00.	L.
By Caſh for	*Tournois* 5721.	00.	00.	L.
Retained for Brokerage & Charge of Remiſe	*Tournois* 8.	06.	08.	L.
By Profit and Loſs, loſt by Exchange	*Tournois* 0.	00.	00.	L.
	Tournois 7269.	06.	08.	L.

Creditor.
By *A.* for *Reams* 1400 L.

Reams 1400 L.

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EXAMPLES.

The Ledger, *of* Queſtion V. *as ſtated by* C.

Caſh . . . Debtor.				
To *D . . Factor* for	L.			
To *A . .* for	L.			
To *B . .* for	L.			
	L.	—	—	—
A . . Debtor.				
To Paper for my Accompt, *&c.* for	L.			
To Ballance for what I owe him	L.	317	18	00
	L.	—	—	—
Profit and Loſs . . Debtor.				
To *D . . Factor* loſt by Exchange, or to even the Sterling	L.			
To Ballance to Cloſe with the Neat Gain	L.	62	02	01 1/2
	L.	—	—	—
Ballance . . Debtor.				
To Caſh for	L.			
	L.	—	—	—

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EXAMPLES.

The Ledger, *of* Queſtion V. *as ſtated by* C.

Creditor.				
By Ballance for	L.	1275	06	00
	L.	—	—	—
		—	—	—
Creditor.				
By Adventure to *Rouen, &c.* for what I am ſhort in Stock	L.			
By Caſh for	L.			
	L.	—	—	—
		—	—	—
Creditor.				
By Adventure to *Rouen, &c.* for	L.			
By Paper for my Accompt, *&c.* for	L.			
	L.	—	—	—
		—	—	—
Creditor.				
By Paper to Cloſe that Accompt	L.			
By *B*.. for what I owe him	L.			
By *A*.. for what I owe him	L.			
By Profit and Loſs for	L.			
	L.	—	—	—

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QUESTION VI.

FOur Persons, *viz. Edward Montagu*, *Richard Poulden*, *James Varey*, and *Michael Reau*, brought several Goods into a joynt Stock, agreeing to sell them in Company, and to share in the Profit and Loss upon the whole in Proportion to their particular Properties; after which they also bought Goods in Company, wherein they were to be concerned each one fourth part, and towards Payment for the said Goods took up Money at Interest, for which they were all engaged.

The Goods brought into Company by the several Partners were as follows, and valued by consent, *viz.*

By *Edward Montagu* 56 Chests of Sugar, containing Net 301 *C.* 2 *qrs.* 21 lb. at L. 4. 2 *per Cent.* abating 8 *s.* 4 *d.* on the whole Parcel.	L. 1236.	10.	00.
By *Richard Poulden* 54 Bags of Pepper, containing 18900 lb weight, at 12 *d. per* lb ——	L. 945.	00.	00.
By *Michael Reau* 34 Pipes of Canary at L. 28. *per* Pipe ——	L. 952.	00.	00.
By *James Varey* 250 Barrels of Raisins, containing 412 *C.* 2 *qrs.* at 44 *s. per Cent.* ——	L. 907.	10.	00.
	L. 4041.	00.	00.

The Goods afterwards bought wherein the said Partners were concerned each one fourth, were as follows, *viz.*

960 lb of Cocheneal— at L. 1. 05. *per* lb. ——	L. 1200.	00.	00.
880 Reams of Paper— at 04 *s.* 06 *d. per* Ream.	L. 198.	00.	00.
10 Hhds of French-Wines .. at L. 10. 10 *per* hhd. ——	L. 105.	00.	00.
15 Pipes of Canary. . at L. 28. *per* Pipe. ——	L. 420.	00.	00.
	1923.	00.	00.
	L. 5964.	00.	00.

All

EXAMPLES.

QUESTION VI.

All which Goods were paid for by *Edward Montagu*, partly with the Mony taken up at Intereſt for the Company Accompt, and the reſt contributed by the Partners, as appears by their ſeveral Accompts hereafter incerted.

And now the Mony which they borrowed being repaid, and moſt of the Goods ſold, they have agreed to diſſolve the Partnerſhip, upon the Conditions hereafter mention'd, in order whereunto, they give in the following Accompts of their Tranſactions, together with the Particulars of *Goods remaining*, and *Debts ſtanding out*.

The

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THE

ACCOMPTS

Of the ſeveral

Partners Tranſactions,

As given in by them.

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The Accompts *as given in*

Edward Montagu makes himſelf *Debtor.*			
Recd. for 18 Cheſts Sugar qt. net 98 *C.* ¾ ——	454	05	00
Recd. for 32 Bags Pepper qt 11220 ℔ ——	608	08	00
Recd. and Borrowed of *Will Hill* at 6 *per Cent.* --	1000	00	00
Recd. of my Partner *Richard Pouldon* ——	230	15	00
Recd. of *Michael Reau* ——	230	15	00
Recd. of *James Varey* ——	230	15	00
Recd. for 16 Pipes Canary (Dartable) at L.30	480	00	00
Recd. for 10 Pipes more in Company ¼ ——	296	10	00
Recd. for 650 ℔ Cocheneal at ſeveral Prices --	910	00	00
Recd. for 100 Barrils Raiſins qt. 164 *C.* ¼ ——	388	00	00
L.	4829	08	00
Richard Pouldon makes himſelf *Debtor.*			
Recd. for 30 Cheſts Sugar qt. 156 *C.* ½ ——	704	05	00
Recd. in part for 310 ℔ Cocheneal Cocheneal ſold *William Hunt.* ——	300	00	00
The reſt, *viz.* L. 160 to ſtand out 6 Months.			
Recd. for 18 Pipes Canary *(partable)* ——	540	00	00
Recd. for 22 Bags Pepper qt 7680 ℔ --	415	10	00
Recd. of my Partner *Edward Montagu.* ——	200	00	00
L.	2159	15	00
Michael Reau makes himſelf *Debtor.*			
Recd. for 150 Barrils Raiſins qt. net 248 *C.* ——	620	00	00
Recd. for 8 Cheſts Sugar qt. net 46 *C.* ¼ ——	202	00	00
Recd. of my Partner *Edward Montagu* ——	192	00	00
Recd. of *Richard Pouldon* ——	500	00	00
L.	1514	00	00

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EXAMPLES.

by the ſeveral Partners.

Creditor.			
Pd. *Ja. King* for the Goods bought of him in $\frac{4}{4}$	1923	00	00
Repd. *Wil. Hill* the Mony borrowed	1000	00	00
Pd. for 3 Months Intereſt on ditto.	15	00	00
Pd. to my Partners, *viz.*			
To *Richard Poulden*	200	00	00
To *Michael Reau*	192	00	00
To *James Varey*	187	10	00
	3517	10	00
Ballance	1311	18	00
L.	4829	08	00
Creditor.			
Pd. my Partner *Edward Montagu*	230	15	00
Pd. *Michael Reau*	500	00	00
Pd. *James Varey*	500	00	00
	1230	15	00
Ballance	929	00	00
L.	2159	15	00
Creditor.			
Pd. my Partner *Edward Montagu*	230	15	00
Ballance	1283	05	00
L.	1514	00	00

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EXAMPLES.

The Accompts *as given in*

James Varey makes himself *Debtor.*			
Recd. for 500 Reams Paper at 5 *s per* Ream.--	125	00	00
Recd. of my Partner *Edward Montagu* ———	187	10	00
Recd. of *Richard Pouldon* ———	500	00	00
Sold *John Dent* 5 hhds French Wines at--L. 12 *per* hhd, to pay in 3 Months L. 60 ———	000	00	00
L.	812	10	00
The Goods remaining unsold, viz.			
380 Reams Paper cost ———L. 85. 10.--			
5 hhds French Wines ———L. 52. 10.--			
5 Pipes Canary ———L. 140 00.--			
———L.	278	00	00

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EXAMPLES.

by the ſeveral Partners.

Creditor.			
Pd. my Partner *Edward Montagu*	230	15	00
Pd. Charges for Self and Partners on Goods partable	12	13	00
Pd. ditto on Goods in Company $\frac{4}{4}$	2	05	00
	245	13	00
Ballance	566	17	00
L.	812	10	00
The Debts ſtanding out.			
Due from *William Hunt* L. 160.			
Due from *John Dent* L. 60.			
	220	00	00

All which Goods Remaining, as alſo the Debts ſtanding out, *James Varey* has agreed with his other Partners to take to his own Accompt, they allowing him L. 5 each, *viz.* L. 15 in conſideration thereof.

It is required to ſtate the Accompt as it ought to have been done in their ſeveral Ledgers purſuant to the ſaid Agreement, in order to diſcover whether their Accompts will agree?

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The Ledger, *ſtated by* Edward Montagu.

Stock partable between *R. Pouldon, J. Varey, M. Reau*, and ſelf according to proportion therein. *Debtor.*				
To Sugar proper	L.			
To *Richard Pouldon*	L.			
To *Michael Reau*	L.			
To *James Varey*	L.			
To ditto	L.			
To Profit and Loſs	L.	109	15	06
	L.			
Caſh . . Debtor				
To Stock partable, *&c.*	L.			
To Ditto	L.			
To *Hill*	L.			
To *Richard Pouldon*	L.			
To *Michael Reau*	L.			
To *Jamer Varey*	L.			
To Stock partable. *&c.*	L.			
To Stock in Fourths, *&c.*	L.			
To Ditto	L.			
To Stock partable, *&c.*	L.			
	L.			
Sugar proper . . Debtor.				
To Ballance	L.			
Stock in Fourths with *R. Pouldon, James Varey, Michael Reau*, and ſelf. . . *Debtor.*				
To *King*	L.			
To *Hill*	L.			
To *Richard Pouldon*	L.			
To *Michael Reau*	L.			
To *James Varey*	L.			
To Ditto	L.			
To Profit and Loſs	L.	47	06	03
	L.			

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EXAMPLES.

The Ledger, *ſtated by* Edward Montagu.

Creditor.				
By Caſh	L.			
By Ditto	L.			
By Ditto	L.			
By Ditto	L.			
By *Richard Poulden*	L.			
By *Michael Reau*	L.			
		—	—	—
	L.	—	—	—
Creditor.				
By *King*	L.			
By *Hill*	L.			
By Ditto	L.			
By *Richard Poulden*	L.			
By *Michael Reau*	L.			
By *James Varey*	L.			
By Ballance	L.	1311	18	08
	L.	—	—	—
		—	—	—
Creditor.				
By Stock partable, *&c.*	L.	—	—	—
Creditor.				
By Caſh	L.			
By ditto	L.			
By *Richard Poulden*	L.			
By *James Varey*	L.			
By Ditto	L.			
By Ditto	L.			
	L.	—	—	—

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EXAMPLES.

The Ledger, *ſtated by* Edward Montagu.

King . . Debtor.				
To Caſh	L.			
		—	—	—
	L.	—	—	—
Hill . . Debtor	L.			
To Caſh	L.			
To Ditto	L.			
		—	—	—
	L.	—	—	—
Richard Poulden . . Debtor.				
To *King*	L.			
To *Hill*	L.			
To Caſh	L.			
To Stock partable, *&c.*	L.			
To Stock in Fourths, *&c.*	L.			
		—	—	—
	L.	—	—	—
Michael Reau . . Debtor.				
To *King*	L.			
To *Hill*	L.			
To Caſh	L.			
To Stock partable, *&c.*	L.			
To Ballance	L.	59	03	08½
	L.	—	—	—

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EXAMPLES

The Ledger, *ſtated by* Edward Montagu.

Creditor.				
By Stock in Fourths, *&c.*	L.			
By *Richard Poulden*	L.			
By *Michael Reau*	L.			
By *James Varey*	L.			
	L.	—	—	—
		—	—	—
Creditor.				
By Caſh	L.			
By Stock in Fourths, *&c.*	L.			
By *Richard Poulden*	L.			
By *Michael Reau*	L.			
By *James Varey*	L.			
	L.	—	—	—
		—	—	—
Creditor.				
By Caſh	L.			
By Stock partable, *&c.*	L.			
By Stock in Fourths, *&c.*	L.			
By Ballance	L.	283	10	00½
	L.	—	—	—
		—	—	—
Creditor.				
By Caſh	L.			
By Stock partable, *&c.*	L.			
By Stock in Fourths, *&c.*	L.			
	L.	—	—	—

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EXAMPLES.

The Ledger, *ſtated by* Edward Montagu.

James Varey .. Debtor.				
To *King*	L.			
To *Hill*	L.			
To Caſh	L.			
To Stock in Fourths, *&c.*	L.			
To Ditto	L.			
To Ditto	L.			
To Ballance	L.	147	12	07
	L.			
Profit and Loſs .. Debtor.				
To *James Varey*	L.			
To Ballance.	L.			
		152	01	09
	L.			
Ballance ... Debtor.				
To Caſh	L.			
To *Richard Poulden.*	L.			
	L.			

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EXAMPLES.

The Ledger, *ſtated by* Edward Montagu.

Creditor.				
By Caſh	L.			
By Stock partable, *&c.*	L.			
By Stock in Fourths, *&c.*	L.			
By Profit and Loſs	L.			
By Stock partable, *&c.*	L.			
By Stock in Fourths, *&c.*	L.			
	L.	—	—	—
		—	—	—
Creditor.				
By Stock partable, *&c.*	L.			
By Stock in Fourths, *&c.*	L.			
	L.	—	—	—
		—	—	—
Creditor.				
By Sugar proper	L.			
By *Michael Reau*	L.	59	03	$08\frac{1}{2}$
By *James Varey*	L.	147	12	07
By Profit and Loſs	L.			
	L.	—	—	—

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EXAMPLES.

The Ledger, *ſtated by* Richard Pouldon.

Stock Partable with *Edward Montagu, Michael Reau, James Varey*, and ſelf, according to what we have therein. . . *Debtor.*				
To Pepper proper	L.			
To *Edward Montagu*	L.			
To *Michael Reau*	L.			
To *James Varey*	L.			
To ditto	L.			
To Profit and Loſs	L.	83	17	11
	L.			
Pepper proper . . Debtor.				
To Ballance	L.			
Stock in Fourths, between *Edward Montagu, Michael Reau, James Varey*, and ſelf. . *Debtor.*				
To *King*	L.			
To *Edward Montagu*	L.			
To *Michael Reau*	L.			
To *James Varey*	L.			
To *Edward Montagu*	L.			
To *James Varey*	L			
To Profit and Loſs	L	47	06	03
	L.			
King . . Debtor.				
To *Edward Montagu*	L.			
Caſh . . . Debtor.				
To Stock partable, *&c.*	L.			
To Stock in Fourths, *&c.*	L.			
To Stock partable, *&c.*	L.			
To Ditto				
To *Edward Montagu*	L.			
	L.			

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EXAMPLES.

The Ledger, *stated by* Richard Pouldon.

Creditor.				
By Cash	L.			
By Ditto	L.			
By Ditto	L.			
By *Edward Montagu*	L.			
By *Michael Reau*	L.			
	L.			
Creditor.				
By Stock Partable, *&c.*	L.			
Creditor.				
By Cash	L.			
By *Edward Montagu*	L.			
By *James Varey*	L.			
By Ditto	L.			
By Ditto	L.			
	L.			
Creditor.				
By Stock in Fourths, *&c.*	L.			
Creditor.				
By *Edward Montagu*	L.			
By *Michael Reau*	L.			
By *James Varey*	L.			
By Ballance	L.	929	00	00
	L.			

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EXAMPLES.

The Ledger, *ſtated by* Richard Pouldon.

Edward Montagu . . Debtor.				
To Caſh	L.			
To Stock partable, *&c.*	L.			
To Stock in Fourths, *&c.*	L.			
To Ballance	L.	283	10	00½
	L.	—	—	—
Michael Reau . . Debtor.				
To Caſh	L.			
To Stock partable, *&c.*	L.			
	L.	—	—	—
James Varey . . Debtor.				
To Caſh	L.			
To Stock in Fourths, *&c.*	L.			
To Ditto	L.			
To Ditto	L.			
	L.	—	—	—
Profit and Loſs . . Debtor.				
To *James Varey*	L.			
To Ballance	L.	126	04	02
	L.	—	—	—
Ballance . Debtor.				
[illegible]	L.			
[illegible]	L.			
[illegible]	L.			
	L.	—	—	—

The Ledger

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EXAMPLES.

The Ledger, *ſtated by* Richard Pouldon.

Creditor.				
By Caſh.	L.			
By *King*	L.			
By Stock partable, *&c.*	L.			
By Stock in Fourths, *&c.*	L.			
By Ditto	L.	—	—	—
	L	—	—	—
Creditor.				
By Stock partable, *&c.*	L.			
By Stock in Fourths, *&c.*	L.			
By Ballance	L.	226	04	$03\frac{1}{2}$
	L	—	—	—
		—	—	—
Creditor.				
By Stock partable, *&c.*	L.			
By Ditto in Fourths, *&c.*	L.			
By Ditto partable, *&c.*	L.			
By Ditto in Fourths, *&c.*	L.			
By Profit and Loſs	L.			
By Ballance	L.	199	09	11
	L.	—	—	—
		—	—	—
Creditor				
By Stock partable, *&c.*	L.			
By Stock in Fourths, *&c.*	L.			
	L.	—	—	—
		—	—	—
Creditor.				
By Pepper proper	L.			
By *Edward Montagu*	L.			
By Profit and Loſs	L.			
	L.	—	—	—

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EXAMPLES.

The Ledger, *ſtated by* Michael Reau.

Stock partable according to what Sum is put therein by *Edward Montagu*, *Richard Poulden*, *James Varey*, and ſelf .. *Debtor.*

To Canary proper	L.			
To *Edward Montagu*	L.			
To *Richard Poulden*	L.			
To *James Varey*	L.			
To Ditto	L.	84	10	04¼
	L.	—	—	—

Canary proper .. Debtor.

To Ballance	L.			

Stock in Fourths with *Edward Montagu*, *Richard Poulden*, *James Varey*, and ſelf *Debtor.*

To *King*	L.			
To *Edward Montagu*	L.			
To *James Varey*	L.			
To Profit and Loſs	L.			
	L.	47	06	03

King .. Debtor.

To *Edward Montagu*	L.			

Caſh .. Debtor.

To Stock partable, *&c.*	L.			
To Ditto	L			
To *Edward Montagu*	L.			
To *Richard Poulden*	L			
	L.	—	—	—

Edward Montagu .. Debtor.

To Caſh	L.			
To Stock partable, *&c.*	L.			
To Stock in Fourths, *&c.*	L.			
	L.	—	—	—

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EXAMPLES.

The Ledger, *ſtated by* Michael Rean.

Creditor.				
By Caſh	L.			
By Ditto	L.			
By *Edward Montagu*	L.			
By *Richard Pouldon*	L.			
	L.	—	—	—
Creditor.				
By Stock partable, *&c.*	L.	—	—	—
Creditor.				
By *Edward Montagu*	L.			
By *Richard Pouldon*	L.			
By *James Varey*	L.			
By Ditto	L.			
By Ditto	L.			
	L.	—	—	—
Creditor.				
By Stock in Fourths, *&c.*	L.	—	—	—
Creditor.				
By *Edward Mntagu*	L.			
By Ballance	L.	1283	05	00
	L.	—	—	—
Creditor.				
By Caſh	L.			
By Stock partable, *&c.*	L.			
By *King*	L.			
By Stock in Fourths, *&c.*	L.			
By Ballance	L.	59	03	08½
	L.	—	—	—

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EXAMPLES.

The Ledger, stated by Michael Reau.

Richard Roulden .. Debtor.				
To Stock partable, &c.	L.			
To Stock in Fourths, &c.	L.			
To Ballance	L.	226	04	03½
	L.	—	—	—
James Varey .. Debtor.				
To Stock in Fourths	L.			
To Ditto	L.			
To Ditto	L.			
To Ballance	L.	37	07	09¾
	L.	—	—	—
Profit and Loss Debtor.				
To *James Varey*	L.			
To Ballance	L.	126	16	07¼
	L.	—	—	—
Ballance .. Debtor.				
To Cash	L.			
To *Edward Montagu.*	L.			
	L	—	—	—

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EXAMPLES.

The Ledger, *ſtated by* Michael Reau.

Creditor.				
By Caſh	L.			
By Stock partable, *&c.*	L.			
	L.	—	—	—
Creditor.				
By Stock partable, *&c.*	L.			
By Profit and Loſs	L.			
By Stock in Fourths, *&c.*	L.			
By Stock partable, *&c.*	L.			
	L.	—	—	—
Creditor.				
By Stock partable, *&c.*	L.			
By Stock in Fourths, *&c.*	L.			
	L.	—	—	—
Creditor.				
By Canary proper	L.			
By *R. Pouldon*	L.			
By *James Varey*	L.			
By Profit and Loſs	L.			
	L	—	—	—

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EXAMPLES.

The Ledger, *ſtated by* James Varey.

Stock partable between *R. Pouldon, E. Montagu, M. Reau,* and ſelf according to proportion therein. *Debtor.*				
To Raiſins for	L.			
To Caſh for	L.			
To Profit and Loſs	L.	80	11	02¼
	L.	—	—	—
Raiſins . . Debtor.				
To Ballance	L.	—	—	—
Stock in Fourths with *R. Pouldon, E. Montagu, M. Reau,* and ſelf *Debtor.*				
To *King*	L.			
To *Ed. Montagu*	L.			
To Ditto	L.			
To *Richard Pouldon*	L.			
To *Michael Reau*	L.			
To Caſh	L.			
To Profit and Loſs	L.	47	06	03
	L.	—	—	—
King . . Debtor.				
To *Edward Montagu*	L.	—	—	—
Caſh . . Debtor				
To Stock in Fourths, *&c.*	L.			
To *Edward Montagu*	L.			
To *Richard Pouldon*	L.			
	L.	—	—	—

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EXAMPLES.

The Ledger, *ſtated by* James Varey.

Creditor.				
By *Edward Montagu*	L.			
By *Richard Pouldon*	L.			
By *Michael Reau*	L.			
By *Edward Montagu*	L.			
By *Richard Pouldon*	L.			
By *Michael Reau*	L.			
	L.	—	—	—
Creditor.				
By ſtock partable	L.	—	—	—
Creditor.				
By Caſh	L.			
By *Edward Montagu*	L.			
By *Richard Pouldon*	L.			
By *Michael Reau*	L.			
By *Edward Montagu*	L.			
By *Richard Pouldon*	L.			
By Goods remaining	L.			
By Debts ſtanding out	L.			
	L.	—	—	—
Creditor.				
By Stock in Fourths, *&c.*	L.	—	—	—
Creditor.				
By *Edward Montagu*	L.			
By Stock Partable, *&c.*	L.			
By Stock in Fourths, *&c.*	L.			
By Ballance	L.	566	17	00
	L.	—	—	—

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EXAMPLES.

The Ledger, *ſtated by* James Varey.

Edward Montagu . . . Debtor.				
To Caſh	L.			
To Stock partable, *&c.*	L.			
To Stock in Fourths, *&c.*	L.			
To Profit and Loſs	L.			
To Stock in Fourths, *&c.*	L.			
To Stock partable, *&c.*	L.			
	L.	—	—	—
Richard Poulden . . . Debtor.				
To Stock partable, *&c.*	L.			
To Stock in Fourths, *&c.*	L.			
To Profit and Loſs	L.			
To Stock in Fourths, *&c.*	L.			
To Stock partable, *&c.*	L.			
To Ballance	L.	199	09	11
	L.	—	—	—
Michael Reau . . Debtor.				
To Stock Partable, *&c.*	L.			
To Stock in Fourths, *&c.*	L.			
To Profit and Loſs	L.			
To Stock partable, *&c.*	L.			
	L.	—	—	—
Profit and Loſs . . Debtor.				
To Ballance	L.	142	17	$05\frac{1}{4}$
	L.	—	—	—

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EXAMPLES.

The Ledger, *as ſtated by* James Varey.

Creditor.				
By Caſh	L.			
By Stock in Fourths, *&c.*	L.			
By ditto	L.			
By *King*	L.			
By Goods remaining	L			
By Debts ſtanding out	L.			
By Ballance	L.	147	12	07
	L.			
Creditor.				
By Caſh	L.			
By Stock in Fourths, *&c.*	L.			
By Goods remaining	L.			
By Debts ſtanding out	L.			
	L.			
Creditor.				
By Stock in Fourths, *&c.*	L.			
By Goods remaining	L.			
By Debts ſtanding out	L.			
By Ballance	L.	37	07	09¾
	L.			
Creditor.				
By *Edward Montagu*	L.			
By *Richard Poulden*	L.			
By *Michael Riau*	L.			
By Stock partable, *&c.*	L.			
By Stock in Fourths, *&c.*	L.			
	L.			

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EXAMPLES.

The Ledger, *ſtated by* James Varey.

Goods remaining . . Debtor.				
To Stock in Fourths, *&c.*	L.			
To *Edward Montagu*	L.			
By *Richard Poulden*	L.			
To *Michael Reau*	L.			
	L.	—	—	—
		—	—	—
Debts ſtanding out . . Debtor.				
To Stock in Fourths, *&c.*	L.			
To *Edward Montagu*	L.			
To *Richard Poulden*	L.			
To *Michael Reau*	L.			
	L.	—	—	—
		—	—	—
Ballance . . Debtor.				
To Caſh	L.			
To *Edward Montagu*	L.			
To *Michael Reau*	L.			
To Goods remaining	L.			
To Debts ſtanding out.	L.			
	L.	—	—	—

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EXAMPLES.

The Ledger, *ſtated by* James Varey.

Creditor.
By Ballance L.

L.

Creditor.
By Ballance L.

L.

Creditor.
By Raiſins L.
By *Richard Pouldon* L.
By Profit and Loſs L.

L.

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